ROBERT D. FISHER
MANUAL
OF
VALUABLE SECURITIES

★

1943

Showing corporations whose securities
have a liquidating or exchange value.

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ROBERT D. FISHER
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Preface

THE purpose of this volume is twofold: to provide in one volume the results of over fifteen years of research on more than 3,000 supposedly worthless securities that have a cash or exchange value and to make these data available for the first time at a price which all individuals can afford. It is the cream of nine volumes of the Marvyn Scudder Manual of Extinct or Obsolete Companies and the Robert D. Fisher Manual of Valuable & Worthless Securities, including, in addition, changes of Trustees, additional liquidating dividends, and reports on several hundred companies not included in the above volumes. There are probably few families that do not have supposedly worthless securities tucked away in the sugar bowl or in the safe deposit box. If the subscriber finds just one company, he will be repaid for the cost of the book, and valuable time will be saved. Without this aid, the investigation of one company may take several months, and then prove fruitless. The ordinary research, for example, usually results in a letter directed to the Secretary of the State in which the company was incorporated. He commonly replies that the company in question has forfeited its charter and is defunct. In such instances the stock is normally considered worthless, but is not always so. Consider, for example, the Colorado Midland Railway Company. How would one know that the stock had any value when the first mortgage bonds received only $85.55 per $1,000 unstamped bond? Generally, when the bonds are not paid in full, the stock is worthless. In this case, however, the voting trust certificates for the preferred and common stock have liquidating values of $30 and $12.50 per share, respectively. The unstamped bonds are redeemable at the United States District Court, Denver, Colorado, and the stock at the Central Hanover Bank & Trust Company, New York City. This is only a sample of the thousands of items listed in this volume. Unclaimed money does not always wait for the security holder to collect it. In some cases when the security holders cannot be found the unclaimed funds have been distributed among those that had already made claim. This was true of the American Real Estate Company. It is called "sleeping on your rights."

If securities having liquidating or exchange values were currently reported and listed the money could be collected immediately. In spite of my experience and facilities for obtaining these data, my records probably represent only a small part of these securities. The problem of making such information available to the public can be overcome only by the whole-hearted cooperation of the trustees throughout the country. It is my hope that the publication of this book will induce those trustees to inform us of all of the companies not listed in this volume for which they hold unclaimed funds or new securities for those outstanding. A valuable public service could thus be rendered by cumulating the information received and publishing it perhaps annually.

Grateful acknowledgment is made to the staff of the Marvyn Scudder Financial Library, Columbia University, brokers and trustees throughout the United States and Canada, for their assistance and cooperation.

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A B C Trust Shares. Series D Liquidating dividend—**$2.80 per share.**

A B. See Elevator Co. On August 9, 1937, the company voted to dissolve and sell its properties to the Westinghouse Electric & Manufacturing Company. We understand that there was an exchange of stock.

A-O Worsted Co., Inc. See Marine Trust Company, Buffalo, N. Y.

Abbey Land & Improvement Co., San Francisco, Cal. Assets acquired by Cypress Abbey Co. in 1934. Stock quoted in San Francisco, Cal.

Abbott Apartments Liquidation Trust Co., Abbott Court, Chicago, Ill. Chicago Title & Trust Co., Chicago, Ill., holds funds for units.

Aberdeen & Asheboro Railroad. See Norfolk Southern Railroad Company.

Abitibi Power & Paper Company, Ltd. Press report June 9, 1941: Toronto, June 8 (Canadian Press)—Justice W. E. Middleton has granted authorization for an order permitting G. T. Clarkson, receiver and general manager of the Abitibi Power and Paper Company to pay $6,356,400 out of the cash of the company on account of principal to the company bondholders. The application was entered by Glyn Osler and D. G. Guest, representing the bondholders' protective committee of Abitibi. W. N. Tilley and Strachan Johnston appeared for the Montreal Trust Company. E. G. MacMillan represented the liquidator. The application asked for the right to apply to the Dominion's Foreign Exchange Control Board for the necessary exchange to make payments to non-residents of Canada for the amounts which the Canadian funds would produce.

Abitibi Power & Paper Company Limited. The Montreal Trust Company, Montreal, Quebec, according to a notice published September 8, 1941, received $6,274,710. in Canadian funds, to distribute pro rata among the First Mortgage bonds at the rate of $130. per $1,000. bond in Canadian funds, with June 1, 1932, and subsequent coupons attached.

Academy Manor Subdivision Co., Detroit, Mich. See Detroit Trust Co., Detroit, Mich.

Acadia Sugar Refining Co., Ltd. On Aug. 28, 1939, shareholders approved the sale of the company to Anglo-Dutch Refining Co.

Accumulator Company. See Pennsylvania, State of, Dept. of Revenue, Bureau of Escheats, Harrisburg, Pa.

Achilles Rubber & Tire Co. See First National Bank, Binghamton, N. Y.

Acme Mining & Milling Co. See Volume II of Mining Manual.

Acme Packing Company. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Acme Steel Goods Company. Succeeded by Inland Steel Co. Two shares of common stock of Inland and $5.00 cash given for each share of Acme.

Acme Transit Co. A dissolution dividend of $130 per share was paid by the Superior Savings & Trust Company of Cleveland, Ohio. This bank is no longer in existence. We refer you to the State Banking Dept. of Ohio, at Columbus, Ohio, for further information, as to the successor Trustee.

Acquackanonk Water Co. See Paterson Savings Institution, Paterson, N. J.

Acre Land Company. Chartered in West Virginia on June 4, 1914, with principal office at Huntington, W. Va. The Department of State of West Virginia informed us on July 8, 1942, that they had been advised by the Auditor's Office that this company has not been paying license tax for many years and is, therefore, out of existence. Mr. R. C. Herrenkohl, Assistant Secretary of the First Huntington National Company, First Huntington National Building, Huntington, W. Va., informed us on August 7, 1942, that the company's office is located at 414 11th Street, Huntington, W. Va. The President is Hans Watts, and C. W. Thornburg is Secretary. No market was found for the stock. The Balance Sheet of the company as of December 31, 1941, shows Book Assets of $37,507.29 and accounts payable of $2,222.60. The Income Statement shows Income of $2,290.75 and Expenses of the same amount. According to the company's figures the stock has a book value of $50 per share. With the expense equaling the income, and the company withholding its license tax, it is our opinion that this is a case of liquidation; that is, the company should be liquidated.

Adams County, Council, Idaho, County Treasurer. Informed us that they hold unclaimed funds for the following:

WEISER VALLEY LAND & WATER CO.
There is one $500 outstanding that has a decree value of $300. Present to the County Treasurer, Adams Co., Council, Idaho, for collection.

Adams-McGill Co., Ely, Nevada. See Bank of California N. A., San Francisco, Calif.

Adirondack Investors, Inc. It was reported that the company paid a liquidating dividend of $5.00 per share. The stock should be sent to the company, whose last address was 120 Broadway, New York City.

Advance-Rumley Corporation. See
Bankers Trust Company, N. Y. C., and
Circuit Court, La Porte, Indiana (Clerk of).

Aero Alarm Co. See Western Union Telegraph Co., N. Y. C.

Aero Underwriters Corporation, Room 1802, 150 William St., New York City. Liquidating dividends paid by company March 7, 1932, $11 per share; July 12, 1932, $2.50 per share; June 5, 1934, $4.00 per share; July 9, 1936, $1.50 per share; Oct., 1936 (final), 31c per share.

Aetna Explosive Co. Stock believed to have a liquidating value. Company merged with Hercules Powder Co. Holders of Certificates of Deposit for stock issued by J. S. Bache & Co., 36 Wall St., New York City, should present them to Bache for their pro rata distribution due thereon.

Aetna Mining & Milling Company. See Hercules Mining Company.

Affiliated Products, Inc. Assets sold to American Home Products Corp. One share of new stock for each 5 shares of old stock.

Agfa Ansco Corporation. See City Bank Farmers Trust Company, New York City.

Agey Petroleum Company. Property located in the Fruitvale Oil District. The company has two very small producing oil wells of very little value. The taxes have been paid by Ralph Agey of Bakersfield, Calif.

Agricultural & Mechanical Association of Washington County, Md. The E. C. Hook Corporation of Hagerstown, Md., informed us as follows on May 21, 1940: "The above Association operates a local County Fair annually in Hagerstown. The stock has never paid a dividend, and inasmuch if the Association were ever to declare and pay a dividend, they would forfeit the State aid which they have been receiving, we do not believe a dividend will ever be paid. At the present time we will pay $25 a share for a very limited amount of stock."

Aiken Tow Boat & Barge Co., Pensacola, Fla. First 6's received $34.91 per $1,000 bond, payable at Trustee named in bond. Property sold 1932.

Air Devices Corp., Meriden, Conn. Changed name to Connecticut Telephone & Electric Corp. Listed on New York Curb Exchange.

Ajax Rubber Co., New York City. See Chase National Bank, N. Y. C.

Alabama Apartments. See Bow Realty Corporation under Manufacturers Trust Co., N. Y. C.

Alabama Apartments, Syracuse, N. Y. Property sold 1933. Non-depositors of First 6% Bonds received $351.94 per $1,000 bond payable at Trustee named in bond.

Alabama Company. Assets sold to the Sloss-Sheffield Steel & Iron Company. The common stock of the Alabama Company received $75 per share in liquidation.

Alabama & New Orleans Transportation Company. See National Shamut Bank, Boston, Mass.

Alabama Northern Ry. Name changed to Ashland Ry. Co.

Alabama, State of, Treasurer, State Capitol, Montgomery, Ala. Holds unclaimed funds for outstanding 5% Warrant Refunding Bonds which were called on July 1, 1935.

Alamance Ry. Co. American Trust Company was Trustee for bonds. Property was sold and a distribution was made to the bondholders.

Alameda Farms Co., San Francisco, Calif. See Wells Fargo Bank and Union Trust Co., San Francisco, Calif.

Alaska Mexican Mining Co. Dissolution approved in February, 1938. The only remaining asset consisted of Treadwell Yukon Corp., Ltd., common stock equivalent to one share for each 4.4 shares of company stock (10/44ths share per Alaska Mexican share). Certificates bearing dividend warrant No. 81 and subsequent warrants should be sent to the Treadwell Yukon Corp., Crocker Bldg., San Francisco, Cal.

Alaska Refrigeration Corporation. See Commercial National Bank & Trust Co., N. Y. C.

Alaska Treadwell Gold Mining Co. Upon dissolution each share was entitled to 2.8 cents in cash and 2 shares of Treadwell Yukon Corp., Ltd., stock. Send stock to Treadwell Yukon Corp., Crocker Bldg., San Francisco, Cal., for final dividends. Certificates must bear dividend warrants Nos. 21 to 132, inclusive.

Albany Trust Company, Albany, N. Y. Merged into the First Trust Company, Albany, N. Y., on Dec. 31, 1926.

Albermarle Terrace Corporation. See Bank of the Manhattan Company, New York City.

Albermarle Zinc & Lead Company. See Camden Trust Company, Camden, N. J.

Alberta Pacific Grain Company, Limited. On February 27, 1943, it was reported that the Algoma Grain Securities Limited have instructed the Royal Trust Company, Montreal, Quebec, to proceed at once to pay the purchase moneys to share holders of this company who have deposited, or who do deposit on or before March 10, 1943, with the Royal Trust Company, their share certificates and acceptances of the Algoma Company's offer to purchase their shares at $115 per share for the preferred and $3 per share for the common.

Alca Corporation. See First Trust Company, St. Paul, Minn.

Alexander Hamilton Hotel Co. See Paterson Savings Institution, Paterson, N. J.

Algoma Steel Corporation Limited. See Toronto General Trusts Corporation, Toronto, Canada.

Algonquin Apartments, Rochester, N. Y. See Continental Bank & Trust Co., N.Y.C.

All American General Corporation. See Atlas Corporation.

All Package Grocery. See City Bank Farmers Trust Company, New York City.

Allegheny Coal Co. (Ohio). See Cleveland Trust Co., Cleveland, Ohio.

Allegheny County Light Co. First Mortgage 6% Bonds due Aug. 1, 1911, that were not exchanged for Philadelphia Co., Pittsburgh, Pa., bonds, were paid in full.

Allegheny Gas Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Allegheny Heating Co. Stock exchange for Pennsylvania Company on basis of 18 shares ($50 par) of 6% Cum. Preferred Stock of Pennsylvania Company for one share of Allegheny.

Allegheny Portage Railroad. See Pennsylvania Railroad Company.

Allegheny Steel Company. Name changed to Allegheny Ludlum Steel Corporation at time of merger with Ludlum Steel Co. Listed on New York Stock Exchange.

Allentown & Kutztown Traction Co. See Fidelity-Philadelphia Trust Co., Phila., Pa.

Allerton Corporation. See United States District Court, N. Y. C.

Alliance Realty Co. See New York Trust Co., N. Y. C.

Allied Atlas Corporation (originally Exide Securities Corporation). See Atlas Corporation.

Allied General Corporation. See Manufacturers Trust Co., N. Y. C.

Allied Packers, Inc. (N. Y.) Merged with Hygrade Food Products Corp. Under plan of reorganization declared operative in April, 1928, holders of each $1,000 bond received $300 in cash and 67 shares of common stock of Hygrade.

Allis-Chalmers Manufacturing Company. See Guaranty Trust Company, N. Y. C.

Alloy Products, Inc. Incorporated in Delaware on April 18, 1928, and changed its name on June 5, 1929, to Industrial Alloy Products Corporation, which see.

Alpine Ice & Fuel Co., Kansas City, Mo. Property sold 1927. First 7% Bonds due 1937 received a distribution in liquidation, probably payable at the Trustee named in the bond.

Al Roy Apartment. See American Security & Trust Co., Washington, D. C.

Alta Bates, Inc. The Bank of America National Trust & Savings Bank of Berkeley, Cal., held certain funds to pay coupons pertaining to First Closed Mortgage 6½% Serial Gold Bonds that have not been presented for collection. No funds on hand today.

Alton Gas & Electric Light Company. See First National Bank, Boston, Mass.

Altoona Gas Company. See New York Trust Co., N. Y. C.

Altoona & Logan Valley Railway Co. The 4½% bonds due 1933 have a decree value of $193.91 per $1,000 bond. Send unstamped bonds to the Trustee for collection. The Equitable Trust Company of Philadelphia, Pa., was Trustee. Write the banking department at Harrisburg, Pa., for the name of the succeeding bank.

Amalgamated Copper Company. Acquired by Anaconda Copper Mining Co. and on basis of one share of Amalgamated for one share of Anaconda and $3.77 in cash. Not confirmed.

Amalgamated Gold Mines, Ltd. (England). Stock has a liquidating value of 2/2d per share. Collect from The Comptroller, Board of Trade, Companies. Department, Great George St., London, England.

Amalgamated Laundries, Inc. The Irving Trust Company was appointed Equity Receiver on Feb. 4, 1932. Receiver was discharged on July 15, 1937, thus closing the account. We understand that certain payments were made on the bonds and C/D's.

Ambergris Consolidated Mining Company. See Hercules Mining Company.

American Alliance Management Corp. Merged into Niagara Share Corp. in 1929. Holders of Common Series A and B and V. T. C. for Series B received one share of common stock of Niagara Share Corp. for each six shares held.

American Associated Dealers, Inc. See Trusteed American Bank Shares under Guaranty Trust Company, N. Y. C.

American Assurance Company. Incorporated in Pennsylvania in 1898. The American Assurance Company was not reinsured completely by the Philadelphia Life Insurance Company on January 20, 1917. What happened was that certain Ordinary form of policies of the American were reinsured by the Philadelphia Life Insurance Company and the industrial type of insurance which comprised the bulk of the American Assurance volume was reinsured with the American Bankers Insurance Company, of Chicago, Illinois, which Company we understand was subsequently reinsured by the Rockford Life Insurance Company of Rockford, Illinois. We understand that the company paid a liquidating dividend of $4.06 per share, and intended to pay another. The State Insurance Dept., Harrisburg, Pa., may know who is holding unclaimed funds for stock of this company.

American Bank Note Co. Value of Script dated 1880. The American Bank Note Company informed us that the Certificates Nos. 31 and 32 were called in about 1900 and have at this time a liquidating value of $1.00 per certificate.

American Bankers Investment Company. Mr. Arthur T. Vanderbilt, an attorney, located at 744 Broad St., Newark, N. J., informed us as follows on Jan. 4, 1941: I have your letter of Dec. 10th inquiring as to the status of American Bankers Investment Company. This company went into voluntary dissolution some years ago. A liquidating dividend of $4.50 a share was paid in either Oct. or Nov., 1930. No further or additional distributive dividends were paid and the Trustees in dissolution were discharged by order of the Court.

American Bolt Corporation. See Fidelity-Philadelphia Trust Co., Philadelphia, Pa.

American Bond & Mortgage Company. See City Bank Farmers Trust Company, New York City.

American Bosch Corporation, Springfield, Mass. Informed us as follows on December 18, 1941:

GRAY & DAVIS, INC. The preferred and common stocks of this company were exchanged for stock of the American Bosch Magneto Corp.

UNITED AMERICAN BOSCH CORP. Name changed to American Bosch Corporation in 1938.

American Brass Co. See Chase National Bank, N. Y. C.

American-Canadian Properties Corporation. See Bankers Trust Co., New York City.

American Candy Co. On July 29, 1939, it was reported the company paid a liquidating dividend of $7.00 per share on June 20, 1939, to holders of record of June 5, 1939.

American Carmel Co. See Industrial Trust Company, Providence, R. I.

American Central Railway Company (Illinois). See Chicago, Burlington & Quincy Railroad Company.

American Cities Company. See Whitney National Bank, New Orleans, La.

American Coal Products Co. Name changed to Barrett Co. (N. J.). Stock exchanged share for share.

American Colonial Bank of Porto Rico. See City Bank Farmers Trust Company, New York City.

American Commercial Alcohol Corporation. See City Bank Farmers Trust Company, New York City.

American Commonwealth Power Corporation. See Farmers Bank, Wilmington, Delaware.

American Community Power Co. See City Bank Farmers Trust Co., N. Y. C. **Central Hanover Bank & Trust Co., N. Y. C.**

American Copper & Gold Company. See Marine Midland Trust Company of New York, N. Y. C.

American Cotton Company. See Central Hanover Bank & Trust Co., N. Y. C.

American Cotton Fabric Corporation. See Guaranty Trust Company, N. Y. C.

American Cotton Oil Co. See First National Bank, N. Y. C.

American Druggists Syndicate. Merged into Vadsco Sales Corporation in 1928. American Druggists Syndicate received 1/25th of a share of preferred and 6/10ths of a share of common of Vadsco for each share held. Vadsco is listed in New York. American Druggists is quoted at 1⅛ bid.

American Electric Power Corporation. Stock worthless. The bonds received 1 share of stock of Penn-Western Gas & Electric Company for each $100 bond.

American Equitable Assurance Company of New York. See City Bank Farmers Trust Company, New York City.

American Exchange National Bank, Detroit, Mich. Merged in 1911 with the Old Detroit National Bank, and on Oct. 1, 1917, the Security Trust Co. of Detroit, agent of the liquidating committee paid $6.00 per share in liquidation. Three other payments of $25 each were made. It was expected at the time the last payment was made that a further dividend would be paid. The Security Trust Company no longer exists. We refer you to the State Banking Dept., Lansing, Mich., for the name of the successor Trustee or liquidating agent.

American Export Airlines, Inc. See Commercial National Bank & Trust Co., N. Y. C.

American Forge & Machine Co. The 7% Deposited Bonds due 1937 received $46 per $1,000 bond in liquidation. The undeposited unstamped bonds received $50.49 per $1,000 bond.

The Union Trust Co., in liquidation, informed us on March 10, 1942, that no successor Trustee was appointed—the company is defunct, and the trust has been terminated.

American Gas Machine Company, Inc. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

American Glue Company. See Eastern Equities Corporation.

American Hominy Co. See Bankers Trust Co., N. Y. C.

American I. G. Chemical Corp. Changed name to General Aniline & Film Corp.

American International Corporation. See City Bank Farmers Trust Company, New York City.

American Investors, Inc. See Atlas Corporation.

American Lutheran Church Hospital Association. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

American Malt Co. See Guaranty Trust Company, N. Y. C.

American Malt & Grain Co. Stock has a liquidating value of $13 per share. The account was closed at the Guaranty Trust Company of New York. The funds were turned over to Joseph C. Jollo, Master in Chancery, Middletown, Delaware, in 1923.

American Malting Company. See Guaranty Trust Company, N. Y. C.

American Manganese Manufacturing Company, Inc. See Fidelity-Philadelphia Trust Co., Phila., Pa.

American National Bank of Atlanta. Stockholders netted $210 per share in merger with Atlanta National Bank.

American National Bank, Dayton, Ohio. Paid about $50 per share in liquidation. We refer you to the City National Trust & Savings Bank of Dayton, Ohio, regarding any unpaid stock.

American National Bank, Nashville, Tenn. Reports the following:

SHARES IN THE SOUTH, Inc., was placed in the hands of trustees under date of June 30, 1933, and Mr. V. J. Alexander, and Mr. Parkes Armistead were elected Trustees. As you no doubt know a liquidating dividend of $1.00 per share was declared May 5, 1932 and a liquidating dividend of $5.00 per share was declared December 30, 1933. We presume that your client has received these dividends. There is very little likelihood that another liquidating dividend will be paid, as most of the assets of the Company were liquidated to pay the other dividends. The charter has been surrendered and the Company will no doubt be finally liquidated when Mr. Armistead is able to return to his desk.

American National Bank & Trust Company, 33 North La Salle Street, Chicago, Illinois. Our records indicate that this bank holds unclaimed funds for the following securities which have not been presented for collection. Not confirmed by bank.

BREAKERS HOTEL, Long Beach, Cal. Reorganized as 200 East Ocean Boulevard Co. Bonds should be presented to the American National Bank & Trust Co. of Chicago, Ill., in order to receive a cash distribution of about $70 per $1,000 bond and 10 shares of new stock for each $1,000 bond. The bonds must have Nov. 1, 1931, and subsequent coupons attached.

SIXTY-NINTH & CRANDON APTS. The American National Bank & Trust Co., of Chicago, Ill., made payments of 8¼% and 11% on each $1,000 First 6% Bond due 1932-41.

American Oriental Company (Maine). See Supreme Judicial Court of Maine, Portland, Me.

American and Overseas Investing Corporation. Incorporated in Delaware. Mr. James C. Luitweiler, of the firm of Bendix, Luitweiler & Co., 52 Wall St., New York City, informed us on Nov. 21, 1941, that this company was liquidated and the bondholders received only 33⅓% of the face value of their bonds, leaving no equity for the capital stock which is without value.

American Paper Products Co., St. Louis, Mo. See St. Louis Union Trust Co., St. Louis, Mo.

American Patents Development Corporation. Incorporated in Delaware and we were informed by Mr. Lester Burdette, located at 551 Fifth Ave., New York City, that the company paid a first and final liquidating dividend of 85c per share in 1935 and went out of business.

American Publishers Corp. See Bankers Trust Co., N. Y. C.

American Railways Company. The National Gas Coll. Trust 5% Bonds due 1927 were called on Mar. 1, 1925, at 102½ and interest at the Bank of North America & Trust Company, Philadelphia, Pa. Write Banking Dept. at Harrisburg, Pa., for name of succeeding Trustee.

American Rapid Telegraph Co. See Western Union Telegraph Co., N. Y. C.

American Road Machinery Co. See Chase National Bank, N. Y. C.

American Round Bale Press Co. See Manufacturers Trust Co., N. Y. C.

American & Scottish Investment Co. (Del.) See First National Bank, Chicago, Ill.

American Securities Investment Trust. See National Shawmut Bank, Boston, Mass.

American Security & Trust Company, Washington, D. C. Reported on Dec. 11, 1942, that they are holding unclaimed funds for the following:

AL ROY APARTMENT. First 7% Bonds due Dec. 29, 1934—Par.

American Security & Trust Co. (cont.)

CEDRIC APARTMENTS. First Mortgage 7% Bonds dated Jan. 15, 1925—$69.31 with Coupon No. 10 due June 15, 1930, attached.

CORCORAN COURTS. First Mortgage 7% Bonds due July 1, 1935—$71.61 per $100 bond.

HAMILTON HOTEL . First Mortgage 6½% Bonds due 1942. We are making distribution on these bonds with funds obtained as a result of the foreclosure sale at the rate of $38.90 per $100 bond. This sum includes the interest due Jan. 6, 1931, and it is, therefore, necessary that the coupon due on this date be attached to the bonds. In your letter you stated that the July, 1931, and subsequent coupons were attached to the bonds in question. Therefore, it will be necessary that we deduct from the distribution the face value of the missing Jan. 6, 1931, coupons. Kindly forward the bonds direct to the Trust Department of this company.

HILLTOP MANOR. First Mortgage 6¾% Bonds dated Apr. 1, 1926, due Apr. 1, 1936—Depends upon maturity of the individual bond.

NEW AMSTERDAM APARTMENTS. First and Ref. Mortgage 6½% Bonds dated Sept. 1, 1928—$29.05 per $100 Bond, with Coupon No. 4 due Sept. 1, 1930, attached.

F. H. SMITH. First Mortgage 6½% Bonds dated Apr. 14, 1927—$29.35 with Coupon No. 7 due Oct. 19, 1930, attached.

STANLEY ARMS. First 7% Bonds due May 15, 1935—$69.38 per $100 Bond with Coupon No. 10 due May 15, 1930, attached.

TIVOLI APARTMENTS. Bonds all paid.

2100 MASSACHUSETTS AVENUE. First Mortgage 7% Bonds due Aug. 1, 1930—Distribution depending on maturity of the bond, an average being $84.87 per $100 Bond.

VERMONT BUILDING. First Mortgage 7% Bonds due Mar. 25, 1934—$48.35 per $100 Bond, plus interest depending on maturity.

American Seeding Machine Co. We received the following letter from John M. Cole, of Cole and Hodge, attorneys, located at Springfield, Ohio, dated Feb. 17, 1939: "Answering yours of Feb. 14th, we have to advise that exchanges of American Seeding Machine Company stock for shares of the Oliver Farm Equipment Company, on the occasion of the 1929 merger, were handled by Central Trust Co., of Cincinnati, Ohio. However, with regard to American Seeding Machine Company preferred stock, it was all duly exchanged by consent of holders for an equivalent amount of the then Oliver Convertible Participating Stock, except as to shares of certain dissenting stockholders, who litigated throughout all the courts, including the Supreme Court of Ohio, to get part cash and accruals for their shares; and they won. The result of this litigation is that the Ohio Supreme Court made an order upon our Company to sell all the remaining Oliver shares in our treasury, and theretofore held as allocable to exchange with American Seeding Machine Company common shares, for the purpose of paying off the dissenting preferred shareholders under this order. The result of this is that because of such court order there will be no transfer or distribution on account of the outstanding common shares of our company."

American Snuff Company. See City Bank Farmers Trust Company, New York City.

American Solvents & Chemical Corp. See Chase National Bank, N. Y. C.
National City Bank, N. Y. C.

American Speaking Telephone Co. See Western Union Telegraph Co., N. Y. C.

American Strawboard Co. See Fidelity Trust Co., Baltimore, Md.

American Sumatra Tobacco Co. See Chase National Bank, N. Y. C.

American Telegraph & Cable Co. See Western Union Telegraph Co., N. Y. C.

American Transportation Co. The company, at last accounts, was located at 17 State St., New York City, and has paid 71% in liquidation on the stock. It was reported that probably more would be paid.

American Trust Company, New York City. Certificates of Deposit for bonds of the Island Refining Company should be presented to the Bank of the Manhattan Company, New York City.

American Trust Company, New York City. Merged into the Bank of Manhattan Trust Company on November 17, 1930. On November 25, 1932 the Bank of Manhattan Trust Company was merged into President and Directors of the Manhattan Company. The latter institution is usually referred to as Bank of Manhattan Company, 40 Wall Street, New York City.

American Trust Company, 464 California Street, San Francisco, Calif. Our records indicate that this bank holds unclaimed funds or new securities for certain outstanding securities of the following companies. These records were not confirmed.

EAST SHORE & SUBURBAN RAILWAY. Holders of undeposited 5% bonds due 1940 are entitled to $624.48 per $1,000 bond. Certificates of Deposit for these bonds received $1,200 of Key System Transit Company General & Refunding Mortgage 5% Bonds, dated July 1, 1923, and due July 1, 1938. Collect from the Mercantile Trust Company of California, San Francisco, Cal., now American Trust Co.

LATHAM SQUARE BLDG. The First 6½% Bonds due 1926-45 have a decree value of $761.21 per $1,000 bond.

American Trust & Savings Bank, Chicago, Ill. Changed its name on Aug. 1, 1910, to Continental and Commercial Trust and Savings Bank. The latter bank is now part of the Continental Illinois National Bank and Trust Company of Chicago, Ill.

American Trustee Share Corporation. See Manufacturers Trust Co., N. Y. C.

American Tube & Stamping Company. See First National Bank & Trust Co., Bridgeport, Conn.

American Type Founders, Inc. See City Bank Farmers Trust Company, N. Y. C.

American Uniform Co. (Del.). Mr. H. W. Reysen, formerly Treasurer of the company, located at 65 Madison Avenue, New York City, informed us on February 6, 1942, that on June 8, 1928, the American Uniform Co. (Del.) was dissolved and a check for 23c per share was mailed as a liquidating dividend to each stockholder of record on date of dissolution. The surrender of the certificates was not required so they became void. It might be to your interest to check with Mr. Reysen to ascertain whether he holds a dividend check in your name.

American Union Fire Insurance Company. See Pennsylvania, State of, Liquidation Division, Insurance Dept., Otis Bldg., Philadelphia, Pa.

American Utilities Co. On June 18, 1936, the District Court of Delaware at Wilmington, approved the plan of reorganization for the company, and on June 25th confirmed the plan. It was reported that preferred stockholders would receive $2.00 per share and common $1.00 per share.

American Veterinary Hospital. See City Bank Farmers Trust Company, N. Y. C.

American Water Works Co. (Illinois.) Mr. T. C. Woodbury, former Pres. of the Omaha Water Co., who resides at South Orange, N. J., informed us on March 27, 1930, that when the City of Omaha purchased the Omaha Water Co., the bonds were paid at $105, the first preferred stock at par, and the second preferred stock received about 66⅔%, leaving no equity for the common stock which is without value. Therefore, it would appear that the certificates of deposit pertaining to common stock of Omaha Water Company are without value.

Americus, Preston & Lumpkin R. R. It was reported that the bonds of this company dated Feb. 16, 1885, and Aug. 25, 1886, were paid by Hambleton & Co., of Baltimore, Md.

Ames Holden McCready, Ltd., Montreal. The First 6% Bonds due 1941 have a liquidating value of 6.59%. The unstamped bonds should be presented to the Trustee named in the bond for collection.

Amethyst Mining Company, 300 International Trust Company Bldg., Denver, Colo. Stock has a liquidating value of 24c per share. Present to the company at the above address for collection. Confirmed in Jan., 1942.

Ammoniate Products Corp. Succeeded by Fellsmere Corp., 74 Trinity Pl., New York City (1939).

Amoskeag Mfg. Co. Special Master, according to reports dated July 11, 1936, recommended liquidation of the company. On Sept. 15, 1936, Referee in Bankruptcy approved sale of physical assets to Amoskeag Industries, Inc., for $5,000,000. Bonds received par and $29 for interest. In Oct., 1936, it was reported that the common stockholders would receive a liquidating dividend. See Old Colony Trust Co., Boston, Mass.

Amrad Corp., Medford, Mass. Acquired by Magnavox Co., Ltd., by exchange of stock. Latter company changed name to Electro Formation, Inc.

Amulet Mines Limited. See Chartered Trust & Executor Co., Toronto, Ont.

Ancona Mills, Fall River, Mass. See B. M. C. Durfee Trust Co., Fall River, Mass.

Anderson & Middleton Lumber Company of Oregon. See Bank of California National Association, Portland, Oregon.

Androscoggin Mills, Lewiston, Me. See Old Colony Trust Co., Boston, Mass.

Anglo-American Oil Co., Ltd. See Guaranty Trust Company, N. Y. C.

Anglo-California National Bank, 1 Sansome St., San Francisco, Calif. Our records indicate that this bank holds unclaimed funds for certain outstanding securities of the following companies. These records were not confirmed by the Trustee.

CENTRAL OAKLAND BLOCK, INC. The First 6% Bonds due 1931-45 have a decree value of $292.70 per $1,000 Bond. Collect on unstamped bonds from the Anglo-California National Bank, San Francisco, Calif.

COLONY HOLDING CORPORATION. Name changed to Atascadero Estates, Inc. On Dec. 2, 1925, the Anglo-California Trust Company, Trustee, sold all the property for the benefit of the bondholders. We refer you to the above bank for the amount of distribution on the bonds.

Anglo-California National Bank (cont.)

STANDARD CONSOLIDATED MINING CO. Incorporated in California. Supplementing the report in our manual, we were informed by Albert Fries, 1133 Broadway, New York City, former Pres. of the company that a distribution of 13½ cents per share was made in 1915 by the Anglo & London Paris National Bank of San Francisco, Calif. After this distribution was made, it was found that five checks were returned, the stockholders could not be found. In 1916 a final distribution of 1½ cents per share was paid. Not confirmed.

Angora Knitting Mills. See Marine Trust Company, Buffalo, N. Y.

Annandale Corporation, Pasadena, Calif. See Citizens National Trust & Savings Bank, Los Angeles, Calif.

Annapolis Shore Line Railway Company. See Maryland Trust Co., Baltimore, Md.

Ansco Company. Stock was exchanged for stock of Ansco Photoproducts, Inc. We refer you to Agfa Ansco Corporation, New York, N. Y.

Apartment Hotel Holding Corp. of Calif., San Francisco, Cal. Property sold 1932. Holders of First 6½% Bonds received $247.87 per $1,000 bond, payable from Trustee named in bond.

Arcady Apartment Hotel, Los Angeles, Cal. Non-depositors of the First Fee 6½% Bonds received $223.85 per $1,000 bond for 1931 maturity and $224.32 for other maturities. Funds apparently held by Trustee named in bond.

Argonaut Petroleum Co. Address, 1936 — Crocker Bldg., San Francisco, Calif. Liquidating dividends paid on preferred, $36.50 per share. The common received $6.30 per share.

Argyle Broadway Bldg., Chicago, Ill. See Chicago Title & Trust Company, Chicago, Ill.

Arizona Commercial Mining Company, c/o Harry M. Stonemetz, 50 Congress St., Boston, Mass. Mr. Stonemetz informed us on Jan. 15, 1943, that the company paid a liquidating dividend of $2.15 per share by check to registered holders. There is a final dividend of 4c per share payable only upon surrender of the certificates.

Arizona, State of, State Auditor, Phoenix, Ariz. Cornick & Carr, attorneys, located at Phoenix, Ariz., informed us as follows on Jan. 15, 1942:

HULL COPPER COMPANY. There are several hundred stockholders of this company that have not received their liquidating dividend of 27.7c per share. These funds are now held by the Auditor of the State of Arizona, Phoenix, Ariz., where claim should be made.

Arizona Water Company. See New York Trust Co., N. Y. C.

Arkansas, Oklahoma & Western Railroad. See Real Estate Trust Co., Phila., Pa.

Arkansas River Oil & Gas Co. See Fidelity-Philadelphia Trust Co., Phila., Pa.

Arkansas Water Co. See Guaranty Trust Company, N. Y. C.

Arlington Apartments, Inc., Pittsburgh, Pa. See
Commonwealth Trust Company, Pittsburgh, Pa.
Irving Trust Co., N. Y. C.

Arnold, J. Ray, Cypress Company. See Safe Deposit & Trust Company, Baltimore, Md.

Arnold, J. Ray, Lumber Company. See Safe Deposit & Trust Company, Baltimore, Md.

Arnold Print Works. See National Rockland Bank of Boston, Mass.

Arnold Terminal Properties, Los Angeles, Calif. Succeeded by Ninth & Alameda Co. Non-depositors of First 6½% Bonds due 1945 received $299.87 per $1,000 Bond.

Arrowhead Lake Co., Los Angeles, Calif. Non-depositors of First 7% Series A Bonds due 1925-35 received $220 per $1,000 bond.

Art Cinema Co. (Del.). See Chancery Court, Wilmington, Del.

Asbestos Textile Company. See First National Bank, Boston, Mass.

Ashburnham Railroad. This railroad was consolidated with the Fitchburg Railroad and went to the Boston & Maine R. R. in 1919.

Asheland Iron & Mining Co. Sold to American Rolling Mill Co., Middletown, Ohio. Stock exchanged on basis of 1 share of $25 par common stock of new company for each 2½ shares held.

Asher Manufacturing Company. See Fidelity Union Trust Company, Newark, N. J.

Ashland Apartment Bldg., Buffalo, N. Y. See Manufacturers Trust Co., N. Y. C.

Ashland Emery & Co., First Mortgage 6% Bonds due 1920. See United States District Court, Boston, Mass.

Aspen Short Line. See Central Hanover Bank & Trust Co., N. Y. C.

Asphalt Co. of America. See Land Title Bank & Trust Co., Phila., Pa.

Associated Merchants Co. See Bankers Trust Co., N. Y. C.

Associated Motor Industries, Inc. (Del.) See United States District Court, Dayton, Ohio.

Associated Rayon Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Associated Simmons Hardware Co. 6½% Bonds due 1933 received $49.81 per $1,000 in liquidation. The Mercantile-Commerce Bank & Trust Company, St. Louis, Mo., in 1935 and 1936, disbursed certain funds to holders of the above bonds. However, beginning with Jan. 6, 1938, said remaining funds were turned over to H. Sam Priest, Circuit Clerk, with address in the Civil Courts Bldg., St. Louis, Mo. Any further requests for payments should be directed to the Circuit Court, attention of Mr. Priest.

Associated Standard Oilstocks Shares. See Empire Trust Company, N. Y. C.

Atchison & Pikes Peak RR. See Central Hanover Bank & Trust Co., N. Y. C.

Atchison, Topeka & Santa Fe Railway Co. See Central Hanover Bank & Trust Co., N. Y. C.

Athens Telephone Co. Acquired by Consolidated Telephone Co. of Wisconsin.

Atherton Court Apts., Detroit, Mich. First 6½% Bonds not deposited received $456.40 per $1,000 bond with May 22, 1931, and subsequent coupons attached.

Atlanta, Birmingham & Atlantic RR. Co. See City Bank Farmers Trust Company, New York City.

Atlanta Trust Company, Atlanta, Ga. Liabilities assumed by Citizens & Southern National Bank of Atlanta, Ga. Following was reported to us on Dec. 12, 1942: The Citizens and Southern National Bank of Atlanta on Dec. 3, 1929, assumed the deposit liabilities only of the Atlanta Trust Company, Atlanta, Ga. About three years after this was done The Citizens and Southern National Bank was fully repaid by the Atlanta Trust Company and the assets of the Atlanta Trust Company were returned to the Atlanta Trust Company. The address of the Atlanta Trust Company is: Charles H. Black, President, 1216 Citizens & Southern National Bank Building, Atlanta, Ga.

Atlantic Avenue Railroad Company. See Brooklyn Trust Company, 26 Broad Street, New York City.

Atlantic & Birmingham Construction Co. See City Bank Farmers Trust Co., New York City.

Atlantic & Birmingham Railway Company. See
City Bank Farmers Trust Company, New York City.
Old Colony Trust Co., Boston, Mass.

Atlantic Coast Electric Ry. Co. See United States District Court, Trenton, N. J.

Atlantic Coast Line of S. C. Acquired by Atlantic Coast Line R. R. by exchange of stock.

Atlantic Coast Line of Va. Acquired by Atlantic Coast Line R. R. by exchange of stock.

Atlantic Coast Lumber Co. Reorganized in 1903 as Atlantic Coast Lumber Corporation. Mr. J. Carberry, of the successor company informed us in 1928 that the old stock on which the assessment has been paid has value.

Atlantic & Danville Railway Co. See Bankers Trust Co., N. Y. C.

Atlantic Fruit Co. 7% S. F. Gold Debentures Series "A" due Dec. 1, 1934. See Guaranty Trust Company, New York City.

Atlantic Fruit & Sugar Co. See Irving Trust Co., N. Y. C.

Atlantic Gas & Electric Corporation. See Manufacturers Trust Co., N. Y. C.

Atlantic Holding Company. See Irving Trust Company, N. Y. C.

Atlantic Insurance Co. (N. Y. C.). Stock dated from 1824 may have value.

Atlantic Investments, Inc. Assets transferred to Massachusetts Investors Trust. Stock exchanged share for share.

Atlantic Joint Stock Land Bank of Raleigh, Raleigh, N. C. Press report.

NOTICE OF LIQUIDATION

NOTICE is hereby given that pursuant to a Plan of Liquidation duly authorized by its share holders on April 21, 1941, and approved by the Farm Credit Administration on May 29, 1941, the Atlantic Joint Stock Land Bank of Raleigh, Raleigh, North Carolina, is winding up its affairs and distributing all of its assets as in said Plan provided. It is contemplated that final distribution of the Land Bank's assets will be made within a few days subsequent to August 5, 1941. Accordingly all claims against said Land Bank should be presented at the offices of the Land Bank, in the Wachovia Bank Building, Raleigh, North Carolina, prior to August 5, 1941.

This twenty-second day of July, 1941.

ATLANTIC JOINT STOCK LAND BANK OF RALEIGH.
By IRVING F. HALL, President.

Atlantic & Lake Superior Railway Company. Acquired by Quebec Oriental Railway Co.

Atlantic Lobos Oil Company (Del.). Robert H. Richards, Receiver, located at 4072 Du Pont Bldg., Wilmington, Del., informed us as follows:

"Your letter of April 23rd, addressed to Atlantic Lobos Oil Co., 260 So. Broad St., Phila., Pa., has been referred to me as the attorney for the Receivers in Dissolution of Atlantic Lobos Oil Co. The Atlantic Lobos Oil Company was dissolved in 1933 and Receivers were appointed by the Chancellor of the State of Delaware. The Receivers have completely wound up the affairs of the company and distributed all the assets to the preferred stockholders. There was nothing and will be nothing for distribution to the common stock. It is worthless now."

Atlantic Mutual Life Insurance Company. See New York State Comptroller.

Atlantic National Bank, Boston, Mass. Now First National Bank, Boston, Mass.

Atlantic & Pacific Railroad Co. See Bankers Trust Co., N. Y. C., and vol. VI.

Atlantic Paper & Pulp Corp. See City Bank Farmers Trust Co., N. Y. C.

Atlantic Public Service Associates, Inc. See State Street Trust Company, Boston, Mass.

Atlantic Public Utilities, Inc. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Atlantic Securities Corporation. See Atlas Corporation.

Atlantic Shore Line (Electric) Ry. (Maine). See First Portland National Bank, Portland, Me.

Atlantic Shore Railway Company. See First Portland National Bank, Portland, Me.

Atlantic Tar & Chemical Works, Ltd. See Chase National Bank, N. Y. C.

Atlantic Terra Cotta Company. See Chase National Bank, N. Y. C.

Atlantic Turpentine & Refining Co. See Provident Trust Company, Phila., Pa.

Atlantic Union Securities Co. Harry Bacharach, Receiver, reported that the stockholders received 46c on the dollar in liquidation. Do not know of any stock outstanding. (Dec., 1942.)

Atlas Alloy Steel Corporation. See Atlas Steel Corporation under Marine Trust Company, Buffalo, N. Y.

Atlas Corporation (prior to October 31, 1936). Consolidated with others to form the present Atlas Corporation on Oct. 31, 1936:

CONSOLIDATION OF OCTOBER 31, 1936 TERMS OF EXCHANGE AND PRESENT STATUS OF STOCK OF ATLAS CORPORATION (OLD)

On Oct. 31, 1936, the old Atlas Corporation, The Goldman Sachs Trading Corporation (later known as Pacific Eastern Corporation), Shenandoah Corporation and Sterling Securities Corporation were consolidated to form the present Atlas Corporation. The terms of exchange for stock of the old Atlas Corporation are as follows:

For each share of $3 Preference Stock, Series A—one share of 6% Preferred Stock of the present Atlas Corporation (share for share).

For each share of Common Stock—one share of Common Stock of the present Atlas Corporation (share for share).

DIVIDENDS

Dividends on full shares of the present Atlas Corporation now represent a substantial amount per share. These dividends are payable after exchange of stock to the record owner on the various record dates.

On the **Preferred Stock**, quarterly dividends of 75c per share on Dec. 1, Mar. 1, June 1 and Sept. 1 of **each year** ($3 per year) have been declared regularly since the consolidation. Thus at Oct. 31, 1941, they amount to $15 per share.

On the **Common Stock**, two dividends of 40c each were declared in 1937 and since then two dividends of 25c each have been declared each year. Thus at Oct. 31, 1941, they amount to $2.80 per share.

Please note that these dividends are payable: only **after deposit** of the old certificates for exchange (or sale, as hereafter noted); only to **record owners** of the certificates of the old consolidated companies unless the depositor furnishes proof of endorsement by the record owner prior to the record date of any dividends he claims, or provides a dividend order (covering such claimed dividends) from such record owner.

PURCHASE OF STOCK OF CONSOLIDATED COMPANIES

The present Atlas Corporation will, as a convenience to holders of certificates of the old consolidated companies, purchase such certificates at a price based on the market value of new Atlas Preferred or Common at the closing prices on the New York Stock Exchange on the day such certificates are received in good delivery form (i.e., endorsed with signature guaranteed by a qualified bank or brokerage firm). Dividends will be paid separately shortly after the completion of the purchase in accordance with the conditions set forth in the dividend paragraph above.

Atlas Corporation, One Exchange Pl., Jersey City, N. J. Informed us on Nov. 27, 1941, that they hold unclaimed liquidating dividends on the following securities, which should be presented to them for collection.

DISSOLVED COMPANIES

Name & Date Dissolved	Stock	Tot. Liq. Pay. per Share
ALLIED ATLAS CORPORATION (originally Exide Securities Corp.). 6/7/1933.	Cap.	$15.58
ALL AMERICA GENERAL CORP. 12/27/1933.	Cap.	$13.94*
	War.	Worthless
AMERICAN INVESTORS, INC. 6/16/1935.	Pfd.	$50.50*
	Com.	$4.32
	War.	$0.50
ATLANTIC SECURITIES CORP. 12/29/1933.	Pfd.	$58.75*
	Com.	$3.00*
AVIATION SECURITIES CORP. 10/31/1933.	Cap.	$15.32*
CHAIN STORE STOCKS, INC. 11/29/1933.	Cap.	$11.32
	War.	Worthless
FEDERATED CAPITAL CORP. 7/27/1935.	Pfd.	$25.86
	Com.	$1.25
	War.	Worthless
FINANCIAL CORPORATION (formerly Ungerleider Financial Corp.). 10/27/1933.	Cap.	$28.99
	Par. Ctfs.	$4.93
GENERAL EMPIRE CORPORATION. 6/9/1933.	Cap.	$20.30
	War.	Worthless
IROQUOIS SHARE CORPORATION. 8/29/1931	Cap.	$8.35
NATIONAL SECURITIES INVESTMENT COMPANY. 7/25/1935.	Pfd.	$97.00
	Com.	$1.50
	War.	Worthless

POWER & LIGHT SECURITIES TRUST. 6/9/1933.	Share	$36.00
SECURITIES ALLIED CORP. (formerly Chatham Phenix Allied Corporation). 12/4/1933.	Com.	$16.25
SELECTED STOCKS, INC. 8/28/1931.	Cap.	$38.44*
WILLIAMSVILLE SHARE CORP. (86/100 of Iroquois Share plus 2% on resulting full shares). 8/29/1931.	Com.	$7.18

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* No stock outstanding.

See additional information in Addenda.

Atlas Engine Works. See Indiana Trust Co., Indianapolis, Ind.

Atlas Steel Corporation. See
Marine Trust Company, Buffalo, N. Y.
Cleveland Trust Co., Cleveland, Ohio.

Atlas Storage Warehouse Co. See Fidelity-Philadelphia Trust Co., Phila., Pa.

Atlas Tack Corporation. See Boston Safe Deposit & Trust Co., Boston, Mass.

Aubuchon Mining Company, Cadet, Mo. Property sold in 1926. $1,721 available for stockholders. Collect from Harvey D. Lamb, Metropolitan Bldg., St. Louis, Mo.

Auburn & Syracuse R. R. See Chase National Bank, N. Y. C.

Auditorium Building Co. See Guardian Trust Company, Cleveland, Ohio.

Augusta, Hallowell & Gardiner RR. See Kennebec County, Clerk of Courts, Augusta, Maine.

Augusta, Winthrop & Gardiner RR. See Kennebec County, Clerk of Courts, Augusta, Maine.

Austin Electric Co. See Austin Water, Light & Power Co. under Land Title Bank & Trust Co., Phila., Pa.

Austin Water, Light & Power Co. See Land Title Bank & Trust Co., Phila., Pa.

Autauga County, Ala. See First National Bank, Montgomery, Ala.

Automotive Battery Corporation. See United States Light & Heat Corporation.

Avalon Development Company. See Camden Trust Company, Camden, N. J.

Avery Company, Peoria, Ill. See First National Bank, Chicago, Ill.

Aviation Corp. of Delaware. Stock exchanged for shares of the North American Aviation, Inc., on a share for share basis.

Aviation Corporation (The). See Commercial National Bank & Trust Co., N. Y. C.

Aviation Credit Corporation. Acquired by Commercial Credit Co., which netted the stockholders $23.06 per share.

Aviation Securities Corporation. See Atlas Corporation.

Avoca, Incorporated. Incorporated in Louisiana on Oct. 24, 1931, and is located at P. O. Box 1260, New Orleans, La. Mr. Charles W. Fox, President of the company, informed us as follows on Dec. 16, 1940: "We have for acknowledgment your letter of the 12th, and in reply would say that the company is still in existence and for your information I would advise that the company was formed some years ago and is a holding company for certain real estate in St. Mary Parish, near Morgan City, La., which is about 100 miles west of New Orleans. At the time the company was formed, there was an outstanding Drainage Bond Issue which had defaulted and the real estate had been transferred through a receiver sale. Some time after the sale, the land owners and the Committee for the Drainage Bond issue conferred and it was decided that the Committee would surrender the land, and form Avoca, Incorporated. The bondholders received for their holdings one share of Mineral Liquidation Stock with a par value of not more than $500 and one share of common stock with no par value, land owners accepting common stock for their holdings. In addition to the Mineral Liquidation and Common Stock, there is a small issue of Preference Liquidation Stock of 225 shares with a par value of $100. This stock was issued to the Bondholders Committee in return for certain expenses they had incurred and as the stock indicates the first returns from Minerals will be given to the Preference Liquidation Stock for the amount of the issue, viz. $22,500. Then the ex-Drainage bondholders will next participate until all of the Mineral Liquidation Stock is paid in full and the common stockholders will participate after the Mineral Liquidation Stock has been liquidated. The holdings of the company comprise about 16,000 acres of land, the greater part of which is overflow land. Up to the present time there has been very little agricultural pursuits carried on. The present land in cultivation comprises about 500 acres planted in rice. In addition there is a mineral lease outstanding, held by one of the major oil companies, and they have until the early part of the coming year to make a geophysical survey and to decide whether they will renew the lease, or commence drilling. There is also a hunting and shooting lease outstanding, the returns from which are a little more than enough to take care of taxes. Our principal hope for the future is from oil production. The company is operated without any expense other than attorneys' fees and taxes, the officers and directors serving without any remuneration whatsoever. The stock is not listed and, as far as I know, there is no market for it."

B

B. M. C. Durfee Trust Company, Fall River, Mass. Informed us on Dec. 12, 1942, that they hold unclaimed funds for certain outstanding securities of the following companies:

ANCONA MILLS, Fall River, Mass. Bondholders received 15% of the face value of their bonds in liquidation. Unstamped bonds should be presented to the B. M. C. Durfee Trust Co. of Fall River, Mass., for collection.

CHARLTON MILLS CORP., Fall River, Mass. Paid 33⅓% in liquidating dividends on the company's stock. The B. M. C. Durfee Trust Co. of Fall River, Mass., was Receiver. (1/1939.)

Bachelor Mining Co. (Colorado). Mining properties were sold for $50,000 which was paid and distributed to stockholders with the exception of a very small amount of cash which was held for the purpose of paying fees. There are 100,000 shares outstanding and if anything is left after paying expenses the amount will be a small fraction of one cent per share. Dines, Dines & Holme, of Denver, Col., will make the final payment, if any.

Bagley-Clifford Corp. See Union Guardian Trust Co., Detroit, Mich.

Baird Television, Ltd. See City Bank Farmers Trust Company, New York City.

Bakelite Corporation. Acquired by Union Carbide & Carbon Corp.

Balsam Construction and Engineering Corporation, Far Rockaway, N. Y. See Bank of the Manhattan Company, New York City.

Baltimore Belt Railroad. Certificates of Deposit for First Mortgage 5% Bonds were exchangeable for First 5% Bonds of the Baltimore & Ohio R. R. at par and accrued interest. Bonds belonging to parties who did not accept the exchange were sold and the funds are available to the C/D holders, probably at Brown Brothers & Co., 59 Wall St., New York City.

Baltimore, Chesapeake & Atlantic Ry. See Manufacturers Trust Co., N. Y. C.

Baltimore, Chesapeake & Atlantic Railway Company. The Pennsylvania Railroad Company, Broad St. Station Bldg., Philadelphia, Pa., informed us as follows on Nov. 30, 1942: "Baltimore, Chesapeake & Atlantic Railway Company defaulted in the payment of the interest due on its $1,250,000 First Mortgage 5% Bonds, from Mar. 1, 1922 to Sept. 1, 1927, inclusive, amounting to $375,000, and its properties and franchises were sold under foreclosure proceedings at public auction on Mar. 29, 1928, for the sum of $1,000,000, the company's corporate existence ceasing as of that date. The amount received from the sale was not sufficient to pay even the principal of the outstanding mortgage bonds and the equity of the stockholders was entirely extinguished."

Baltimore, City of. See Baltimore National Bank, Baltimore, Md.

Baltimore National Bank, Baltimore, Maryland. Our records indicate that this bank holds unclaimed funds for certain unstamped bonds of the following companies which have not been presented for collection. These records were not confirmed by the bank this year.

BALTIMORE, CITY OF. The Baltimore National Bank of Baltimore, Md., holds funds for the redemption of the 3rd Sewerage Serial Loan 4% Bonds due Oct. 1, 1937, that have not been presented for collection.

BONDED MORTGAGE COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the Series E. 6% Bonds due Aug. 1, 1936, that have not been presented for collection.

FEDERAL MORTGAGE COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the following bonds that have not been presented for collection.

Series A 6% Bonds due Oct. 1, 1934
Series B 6% Bonds due Jan. 1, 1935
Series C 6% Bonds due June 1, 1935
Series F 6% Bonds due Dec. 1, 1936
Series H 5½% Bonds due Dec. 1, 1937
Series K 6% Bonds due May 1, 1935

KENTUCKY ELECTRIC POWER CORPORATION. The Baltimore National Bank of Baltimore, Md., holds funds for the 10-Year 6½% Conv. Gold Debentures due June 1, 1936, which have not been presented for collection.

MANILLA GAS COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the First Lien Coll. Trust 5½% Bonds due Oct. 1, 1937, that have not been presented for collection.

Baltimore National Bank (cont.)

MANUFACTURERS FINANCE CO. The Baltimore National Bank of Baltimore, Md., holds funds for the Series A 5½% Coll. Trust Notes due Oct. 1, 1935, that have not been presented for collection.

McCAMPBELL & CO. The Baltimore National Bank of Baltimore, Md., holds funds for the 6½% Notes due Dec. 1, 1936, that have not been presented for collection.

NATIONAL BOND & MORTGAGE CORPORATION. The Baltimore National Bank of Baltimore, Md., holds funds for the following bonds that have not been presented for collection: Guaranteed First Mortgage 6% Coll. Trust Bonds due Nov. 1, 1937 and May 1, 1938. Series A 5½% Guaranteed First Mortgage Coll. Trust Bonds due Mar. 1, 1938.

NATIONAL CAPITAL MORTGAGE COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the Guaranteed First Mortgage 6% Trust Certificates due Jan. 1, 1939, that have not been presented for collection.

NORFOLK RAILWAY & LIGHT COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the redemption of the First Consolidated Mortgage 5% Bonds due Nov. 1, 1949.

PURITAN MORTGAGE CORPORATION. The Baltimore National Bank of Baltimore, Md., holds funds for the Series C 5½% Certificates due May 1, 1937, that have not been presented for collection.

SAMOSET FUEL COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the following that have not been presented for collection. Purchase Money Mortgage on Property originally mortgaged by Northern Alabama Coal Company. Purchase Money Mortgage on Property originally mortgaged by Pratt Fuel Corporation.

SANDURA COMPANY, INC. The Baltimore National Bank of Baltimore, Md., holds funds for the redemption of the First Mortgage 6% Bonds due May 1, 1940.

SEABOARD MORTGAGE COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the following bonds that have not been presented for collection. Guar. First Mortgage Series A 5½% and 6% Bonds, due 1934 to 1937. Guar. First Mortgage Series D 6% Bonds, due May 1, 1934.

SECURITY STORAGE COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the First Mortgage 6% Bonds due Dec. 1, 1937, that have not been presented for collection.

STANDARD MORTGAGE COMPANY. The Baltimore National Bank of Baltimore, Md., holds funds for the following bonds that have not been presented for collection: Series E 6% Bonds due March 15, 1929; Series G 6% Bonds due Dec. 1, 1934 and Dec. 1, 1936.

UNITED MORTGAGE CORPORATION. The Baltimore National Bank of Baltimore, Md., holds funds for the First Mortgage Coll. Trust 6% Bonds due Dec. 1, 1935, that have not been presented for collection.

Baltimore & Ohio Equipment Co. See Bankers Trust Co., N. Y. C.

Baltimore & Ohio Railroad Company, Baltimore, Maryland. Informed us as follows on December 30, 1941:

Baltimore & Ohio Railroad Co. (cont.)
CHICAGO TERMINAL TRANSFER RAILROAD COMPANY. Incorporated in Illinois and on April 16, 1906, the president of the company was appointed receiver. A decree of foreclosure was entered Feb. 20, 1907. On Jan. 8, 1910, the property was sold for $16,000,000 to the Baltimore & Ohio R. R. The above, together with cash and other receivables, were sufficient to pay off the bonds at par and interest (Collect from the United States Trust Co., New York City). Certificates of Property Interest received new securities at the above bank. The B. & O. R. R. Company has from time to time made purchases of the preferred stock of the Chicago Terminal Transfer Railroad Company at $1.00 per share.
PITTSBURGH, PAINESVILLE & FAIRPORT R. R. The preferred stock has a liquidating value of $27.50 per share. Paid by Treasurer of the Baltimore & Ohio R. R.

Baltimore Pearl Hominy Co. See Union Trust Co., Baltimore, Md.

Baltimore & Savannah Steamship Co. Stock dated 1868 bears an endorsement showing receipt of a dividend in liquidation of 8% paid in 1878. These funds were apparently received from the Merchants & Miners Transportation Co. of Baltimore, Md., who purchased two of the company's ships on Jan. 3, 1876.

Baltimore Tube Company, Inc. See Maryland Trust Co., Baltimore, Md.

Bamberger, L., & Company. See City Bank Farmers Trust Company, New York City.

Bang Service Stations, Inc. See Lawyers Trust Company, New York City.

Bank of America National Association. See City Bank Farmers Trust Company, New York City.

Bank of America National Trust & Savings Bank, Los Angeles, Calif. Informed us in Jan., 1942, that they hold unclaimed funds for certain outstanding securities of the following companies that have not been presented for collection:
CALIFORNIA DRESSED BEEF COMPANY. First Mortgage 7% Serial Gold Bonds. Foreclosure rate $416.73 per $1,000. Present to Bank of America NT & SA with 10-1-28 s/c/a.
FEDERAL DISCOUNT CORP. The Bank of America National Trust & Savings Association, Los Angeles, Calif., holds funds for distribution on the stock of this company.
GREATER LOS ANGELES BLDG. CORP. First Mortgage Eight Per Cent Serial Gold Bonds. Foreclosure rate $29.04 per $1,000. Present to Bank of America NT & SA, Los Angeles, with 9-15-32 s/c/a.
HELLMAN COMMERCIAL AND SAVINGS BANK, Los Angeles, Calif. Acquired by Bank of America National Trust and Savings Association, Los Angeles, Calif.
MARIPOSA INVESTMENT COMPANY. The First Mortgage 7% Serial Gold Bonds. No bonds outstanding. Some cash held for payment of interest coupons. Payment rate for Certificates of Deposit $520.90 per $1,000. Present to Bank of America NT & SA, Los Angeles.
PARK LANE APARTMENTS. The First Mortgage 7% Serial Gold Bonds. Foreclosure rate $54.629 per $100. Present to

Bank of America N. T. & S. Bank (cont.)
Bank of America NT & SA, Los Angeles, with 6-1-30 s/c/a.
SAN GORGONIO POWER COMPANY. The Gen. and Ref. 6½% Mortgage Bonds have a decree value of $27.03 per $1,000 bond with 7-1-28 s/c/a. Collect on unstamped bonds from the Bank of America NT & SA, Los Angeles, Calif.
SAN JOAQUIN VALLEY FARM LANDS CO. The Bank of America National Trust & Savings Bank of Los Angeles, Calif, made a distribution on the First and Consolidated Mortgage 7% Serial Gold Bonds. Foreclosure rate $12.69 per $1,000, with 12-1-26 s/c/a.
SEVENTH STREET AND MARIPOSA INVESTMENT CO. First Fortgage Seven Per Cent Serial Gold Bonds. Foreclosure rate $48.96 per $100. Present to Bank of America NT & SA, Los Angeles, with 7-15-28 s/c/a.

Bank of America National Trust & Savings Association, San Francisco, Calif. Informed us in Jan., 1942, the following companies for which they are holding unclaimed funds and/or securities for exchange for securities that have not been presented for collection or exchange:
BAYWOOD PARK COMPANY. 6½% First Mortgage Sinking Fund Gold Bonds due July 1, 1937. This company has reorganized under Section 77B of the National Bankruptcy Act and all bonds exchanged for securities of the reorganized company. We hold funds to pay certain cashable coupons.
CLAREMONT HEIGHTS CO. 1st Mortgage 6% Gold Bonds due Dec. 1, 1936. All but one $1,000 bond have been paid off.
DE LA SALLE INSTITUTE. 5½% First Mortgage Serial Gold Bonds. The company issuing these bonds was reorganized under Sec. 77B, which proceedings were terminated on Mar. 31, 1939. $5,500 prin. amt. of bonds have not yet been presented for exchange for First Refunding Bonds.
GARDEN HIGHWAY ORCHARD CO. 7% Closed First Mortgage 15-Year Sinking Fund Gold Bonds due May 1, 1938. This issue defaulted May 1, 1931, and a Trustee's sale was conducted in 1935. The pro rata payment to bondholders amounted to $149.31 per $1,000 bond. We are holding $447.38.
GRAYS HARBOR PULP CO. 1st Mortgage 6% Gold Bonds, Series 1943. These bonds were called for redemption on Oct. 1, 1937, at $103, and we are holding $515 to redeem a $500 denomination bond, and we are also holding $135 to pay cashable coupons.
GRAYS HARBOR PULP & PAPER CO. 1st Mortgage 6% Gold Bonds, Series of 1944. This entire issue was called on Jan. 1, 1938, at $103. We hold $1,030 to redeem the last outstanding bond and $120 to pay cashable coupons.
L. S. LOWRY PROPERTIES, Inc. 1st Closed Mortgage 7% Gold Bonds. This issue has long since been foreclosed and we are holding $442.40, which represents the pro rata amount paid in connection with each $1,000 bond, to pay the last outstanding bond which has not yet been presented.
MARYSVILLE LAND AND IMPROVEMENT COMPANY, First Mortgage 7% Serial Gold Bonds due Sept. 1, 1934, were

Bank of America N. T. & S. Assn. (cont.) called for payment on Sept. 1, 1932, at 101, payable at the Bank of America National Trust & Savings Bank, San Francisco, Calif. There are still several bonds which have never been surrendered for payment. The company defaulted on the First and Refunding Mortgage 7% Sinking Fund Gold Bonds due Sept. 1, 1941, and a Trustee's sale was held on Mar. 8, 1936, at which time the underlying security was sold. The net proceeds amounted to $284.86 per $1,000 bond, payable at the office of the above-mentioned bank. There are a number of these bonds outstanding that have not been presented for payment.

METROPOLITAN PROPERTIES CO. 1st Closed Mortgage Sinking Fund 6% Gold Bonds due Nov. 15, 1939. These bonds were called Nov. 15, 1936, at $101. We are holding $1,010 in order to redeem the last outstanding bond.

OAKLAND EDUCATIONAL SOCIETY. 1st Closed Mortgage 5% Gold Bonds due April 1, 1942. These bonds were called on Oct. 1, 1939, at par. We hold $200 principal amount to redeem the last two outstanding bonds and $75 to pay cashable coupons.

PACIFIC COAST AGGREGATES, Inc. This company was reorganized under Sec. 77B and the Ten Year Sinking Fund 7% Convertible Gold Debentures of the company, which defaulted as of Jan. 1, 1932, are exchangeable for 34 shares of the new common stock of the company at $5 par, that is, 34 shares for each $1,000 debenture. $37,000 principal amount of debentures are still unexchanged. The Convertible Preferred Stock of this company is exchangeable for the new common stock—1 share of the Convertible Preferred for .14 share of the new common. Stock Allotment Certificates are exchangeable for 10 shares of the old common stock, and by virtue of the reorganization are exchangeable for .25 share of the new common stock. Voting Trust Certificates representing old common stock of the company are exchangeable for the new common stock—1 share of the Voting Trust for .025 share of the new common.

RIO PLUMA ORCHARD COMPANY. The Bank of America National Trust & Savings Association, San Francisco, Calif., has been acting as depositary for the Bondholders Committee, representing the First Mortgage 7% Serial Gold Bonds. The committee foreclosed on the property in 1925 and proceeded to operate the property, which was ranch land. The committee subsequently entered into a contract of sale and due to payments made on the contract the following liquidating dividends were paid to holders of Certificates of Deposit. During Feb., 1938, the committee having disposed of all of the property under a favorable compromise with the purchaser, the liquidating payments made were as follows:

$ 35 per $1,000 bond on Oct. 1, 1926
200 per $1,000 bond on Dec. 1, 1927
184 per $1,000 bond on Dec. 1, 1928
173 per $1,000 bond on Dec. 1, 1929
44 per $1,000 bond on Dec. 1, 1930
280 per $1,000 bond on Feb. 14, 1935
11 per $1,000 bond on Jan. 1, 1937
73 per $1,000 bond on Feb. 1, 1938

Bank of America N. T. & S. Assn. (cont.) All of the holders of Certificates of Deposit have received the first four liquidating dividends. There are several who are entitled to receive subsequent payments.

SUTTER BUTTE CANAL COMPANY. 1st Mortgage 6½% Gold Bonds due Mar. 1, 1943. These bonds were called Sept. 1, 1939, at $105. We are holding $3,150 to pay principal amount of bonds and $1,305.25 in interest account to pay cashable coupons.

Bank of America Trust Co., New York City. Merged into the City Bank Farmers Trust Co.

Bank of California National Association, Portland, Ore. Confirmed the following on Jan. 15, 1942:

ANDERSON & MIDDLETON LUMBER COMPANY OF OREGON. The Bank of California National Association of Portland, Ore., held unclaimed funds for a number of Certificates of Deposit, for which liquidating distributions were available as follows:

No. 1–8%, Jan. 24, 1936;
No. 2–5%, May, 1936;
No. 3–5%, Jan. 15, 1937;
No. 4–5.36%, Aug. 27, 1937.
No. 5–All these funds have been disbursed.
No. 6–4%;
No. 7–3%, plus Oregon, Pacific & Eastern Railway stock;
No. 8–5%.

All paid.

Bank of California, N. A., 400 California St., San Francisco, Calif. Informed us on April 22, 1941, that they hold unclaimed funds for certain securities of the following companies that have not been presented for collection. Some have not been confirmed.

ADAMS-McGILL CO., Ely, Nev. First 7½% Bonds due 1925-1937 received four payments in liquidation totaling 30%. Collect on unstamped bonds from Bank of California, San Francisco, Calif.

CENTRAL CALIFORNIA DAIRY FARMS, Inc. First Mortgage 10 Year 7% Sinking Fund Gold Bonds due Nov. 1, 1934. We hold $292.71 for distribution to non-depositing bondholders of $1,000 par value of the above company's bonds from the net proceeds of the Trustee's sale made July 14, 1936, in this city.

PENINSULA FARMS CO. First Mortgage 7½% Serial Gold Bonds. We hold $398.30 for distribution from all dividends of Estate of Peninsula Farms Co., bankrupt. Bonds not presented for this distribution are numbered D95/98, 176, 179, M139 and 310 at $79.66 per thousand. We also hold $572.98 not distributed to undeposited bondholders; namely, bonds numbered D176 and 179—said sum being pro rata proportion due on these bonds from the proceeds of the Trustee's sale made Nov. 10, 1927.

SUTTER BASIN CORPORATION, Ltd. We hold $835.81 for distribution to the holders of $5,600 par value Sutter Basin Co., Land Mortgage 15 Year Sinking Fund 6% Gold Bonds, undeposited from the proceeds of sale of properties, Sutter Basin Co., on July 31, 1928. Each such holder is entitled to receive in exchange for each $1,000 par value, $150 in cash, $850 par value Sutter Basin Corporation 6% Income Bond, due Feb. 1, 1938, extended to

Bank of California, N. A. (cont.)
Feb. 2, 1948, and 10 shares of the Capital Stock of the new company.

Bank of Commerce Liquidating Company, Locust and 8th Sts., St. Louis, Mo. The company informed us as follows on Jan. 14, 1942: The company was formed about the 20th of May, 1929, and since that time has paid liquidating dividends of $43.50 per share, or $4,350,000. Because of the fact that the company has agreed that without the consent of the Board of Directors of the Mercantile-Commerce Bank and Trust Company, which is a merger of the Mercantile Trust Company and The National Bank of Commerce in St. Louis, that it will not liquidate its assets below a net worth of $500,000. I cannot tell when future dividends will be paid although the Board has consented to the payment of previous dividends, which has reduced the net book value of the shares to about $3.38 or $338,000, for the total number of shares outstanding as of Dec. 31, 1941.

Bank of the Manhattan Company, 40 Wall St., New York City. Reported to us on Jan. 2, 1943, that they hold unclaimed funds or new securities for outstanding securities of the following companies:

ALBERMARLE TERRACE CORPORATION. The Certificates of Deposit representing $100 of First Mortgage 6½% Serial Bonds dated Jan. 1, 1926, due serially to Jan. 1, 1938, are redeemable at the Bank of Manhattan Company of New York City, for $50 in cash, and $50 in 6% Second Mortgage Income Bonds and one share of stock.

BALSAM CONSTRUCTION AND ENGINEERING CORPORATION, Far Rockaway, N. Y. The First Mortgage 7% Serial Loan dated Nov. 1, 1924, and due serially to Nov. 1, 1934, with May 1, 1929 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at $.30696 per $100 bond.

BESTBERN REALTY CORPORATION, Brooklyn, N. Y. The Minority First Mortgage 12-Year 7% Serial Gold Loan Certificates dated May 1, 1925, due serially to May 1, 1937, with May 1, 1929 coupon attached, are redeemable at the Bank of Manhattan Company of New York City for $7.0366 per $100 certificate.

BUTTERFIELD REALTY, INC., N. Y. 1935. First Mortgage 6% Serial Gold Bonds dated Sept. 1, 1925, due serially Sept. 1, 1926, to Sept. 1, 1935, with Sept. 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City, for $44.83 per $100 certificate.

CALTON COURT, INC. (Calton Court Apts.), New Rochelle, N. Y. The First Mortgage 6% Participating Gold Bond Certificates dated Feb. 1, 1928, due serially from 1930/40, with Aug. 1, 1932 coupon attached, are redeemable at the Bank of Manhattan Company of New York City for $17.5435 per $100 bond.

COLOR PICTURES, INC. A final liquidating dividend of 52c per share was paid on the no par common stock, payable at the Bank of Manhattan Company, 40 Wall St., New York City. A partial liquidating dividend of two shares of Technicolor, Inc., for each five shares of Color Pictures and 60c in cash for each one share was paid May 16, 1934.

DOBRO REALTY CORPORATION, New York City. The Bank of Manhattan Company of New York City holds the following funds to pay on the First Mortgage Serial 6½% Gold Bonds, with July 2, 1930 coupon attached:

Certificates numbered 259/83		
$1000	Denominations	$818.98
500	"	409.49
100	"	81.90
Certificates Numbers 284/1963		
$1000	Denominations	$818.55
500	"	409.27
100	"	81.86
Warrants due 7/2/1930 Receive		
$32.50	Denominations	$26.58
16.25	"	13.29
2.65	"	2.65

872 MADISON AVENUE CORPORATION. The First Leasehold Mortgage 6½% Gold Loan Bonds, dated May 1, 1928, due May 1, 1930 to May 1, 1940, with Nov. 1, 1932 coupon attached, are redeemable at the Bank of Manhattan Company of New York City, at $5.88 per $1,000 bond; $2.94 per $500 bond, and 59c per $100 bond.

F. E. D. CORPORATION. Stock has a liquidating value of $25.78 per share. Collect from the Bank of Manhattan Co., New York City.

Dividends	Paid	Amount
1	12/12/32	$14.00
2	4/16/34	4.00
3	1/11/35	3.00
4	12/20/35	3.00
5	10/30/36	.60
6	1/26/37	.60
7	8/4/39	.58 (Final)
		$25.78

FEDERATED METALS CORP. Changed to F. E. D., Corp., which see. Stock has a liquidating value of $25.78 per share.

57TH STREET BUILDING CO., INC., New York City. The Guaranteed 12-Year 6% Gold Debentures dated Nov. 15, 1927, due Nov. 15, 1939, with May 15, 1933 coupon attached, are entitled to the following at the Bank of Manhattan Company of New York City. Pursuant to an offer of composition made by Jesse L. Lasky to holders of Debenture Certificates and confirmed by the District Court of the United States for the Southern District of California, Central Division-Distribution 25% less 2% Trustees fee.

57TH STREET LEASEHOLD ESTATES, INC., New York City. The First Leasehold 6½% Mortgage Bonds dated July 1, 1926, due serially to July 1, 1946, with Jan. 1, 1933, and subsequent coupons attached, are redeemable at the Bank of Manhattan Company of New York City on the same basis as the bonds of the 57th Street Building Co., Inc., which see.

584 EIGHTH AVENUE CORPORATION. The First Mortgage Leasehold 6½% Serial Gold Bonds dated Sept. 1, 1926, and due Sept. 1, 1941, with Sept. 1, 1930 coupon attached, are redeemable at the Bank of Manhattan Company, New York City, at $129.97 per $1,000 bond; $64.98 per $500 bond, and $12.99 per $100 bond.

49 WEST 37TH STREET REALTY CO., INC. The First Mortgage 6% S. F. Gold Bonds due April 15, 1940, with April 15, 1932 coupon attached, are redeemable at the Bank of Manhattan Company of New York City, at the rate of $20.55167 per $100 bond.

Bank of Manhattan Co. (cont.)

GODWIN TERRACE REALTY CORP. The First Mortgage 7% Serial Gold Bonds are redeemable at the Bank of Manhattan Company of New York City at the rate of $26.66 per $100 bond, representing two payments.

GRASSMAY BUILDING CORPORATION (Grassmere Hall), New Rochelle, N. Y. The First Mortgage 6½% Serial Gold Bonds dated Nov. 15, 1924, and due serially to Nov. 15, 1934, with May 15, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City, at the following rates: Bonds maturing May 15, 1930, to Nov. 15, 1930—$1,000 bonds $161.33, $500 bonds $80.66, $100 bonds $16.13. Distributions to bonds maturing other than above dates—$1,000 bonds $161.26, $500 bonds $80.63, $100 bonds $16.13.

H. S. H. HOLDING CORPORATION (Isham Garden Apts.). The First Mortgage 6½% Serial Gold Loan Bonds dated May 1, 1925, with May 1, 1929 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $143.80 per $1,000 certificate.

HARJOR REALTY HOLDING CORPORATION (Feuers Storage Warehouse), Yonkers. The First Mortgage 6½% Serial Gold Loan Certificates dated Oct. 1, 1927, due serially to Oct. 1, 1939, with April 1, 1932 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $19.90773 per $100 cft.

HOTEL TAFT (Prudence Issue). The First Mortgage Participating Certificates with July 1, 1933 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $.877518395 per $1.00 face amount of bonds + 23% distribution a/c of interest, total $.9375+.

HUDSON PARK REALTY CORPORATION (Harrison Gardens). The First Mortgage 6% Gold Bonds dated July 1, 1925, and due serially to 1935 with July 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $58.39014 per $100 bond.

ISLAND REFINING CORPORATION. The Participation Certificates are redeemable at the Bank of Manhattan Company of New York City at the rate of 30c per 1/50097 unit. American Trust Company (N. Y.). Certificates of Deposit for First Mortgage 7% Part. 10-year bonds are exchangeable at the Bank of Manhattan Company of New York City for each $100 Cft.:

V.T.C. Middle State Petroleum Corporation
1-3/100 shares Class A
86/100 shares Class B now expired and pro rata cash value distributable.

J. F. I. CONSTRUCTION CO., INC. (Bernade Apts.), Brooklyn. The First Mortgage 7% Serial Gold Bonds, dated May 1, 1926, due serially to May 1, 1938, with May 1, 1929 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $10.371 per $100 bond, representing two payments of $8.945 and $1.426.

J. F. I. CONSTRUCTION CO., INC. (Howard Arms). The First Mortgage 7% Serial Gold Bonds, dated Jan. 1, 1926, due serially to Jan. 1, 1938, with Sept. 1, 1926 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $414.90 per $500 bond.

J. F. I. CONSTRUCTION CO., INC. (Ponce de Leon Apts.). The First Mortgage 7% Serial Gold Bonds, dated Jan. 1, 1926, with Jan. 1, 1929 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $3.9387 per $100 bond, representing three payments of $2.8139, $.9334, and $.1914.

JADOR REALTY CORPORATION (The Milburn). The First Mortgage 6½% Serial Gold Bonds, dated Dec. 15, 1925, due serially to Dec. 15, 1937, with Dec. 15, 1930 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $13.893039 per $100 bond, representing the following payments: 1st, $12.0646; 2nd, $.515126; 3rd, $.7975; 4th, $.26533; 5th, $.250483.

KAYBRO REALTY CO., INC. The First Mortgage Leasehold Serial Gold Loan Certificates dated March 16, 1925, due serially to March 15, 1937, with March 15, 1933 and subsequent coupons attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $117.47 per $1,000 bond, and $58.73 per $500 bond.

MOAB REALTY CORPORATION (139-8 E. 57th Street Office Bldg.). The First Leasehold Mortgage 6½% Serial Loan Bonds dated Sept. 1, 1926, due serially to 1941 with March 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City on the following basis: Distribution per $1.00 face value. Foreclosure proceeds $.2208590. Interest & Amortization funds $.0359409. Receivers proceeds $.027284.

NEW YORK & FOREIGN INVESTING CORP. 6½% Preferred Stock. Liquidating dividend of $33 per share Jan. 25, 1938. All shares have received the liquidating dividend. No further payments will be made.

ONE HUNDRED FIFTY WEST 58TH STREET CORP. The American Trust Company of New York City (now Bank of Manhattan Co.), we understand, made a payment on the First 5% Participating Certificates due 1928-38.

ONE PARK LANE WEST, INC. (Mount Vernon, N. Y.). The First Mortgage 6½% Serial Gold Loan Bonds dated Sept. 1, 1925, due serially to Sept. 1, 1935, with March 1, 1933 coupons attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $392.56 per $1,000 bond.

ROSSMAN CORPORATION. The 15-Year 6½% S. F. Debentures, dated May 1, 1927, due May 1, 1942, with Nov. 1, 1930, are redeemable at the Bank of Manhattan Company of New York City at the rate of $.06509543 per $1.00 face value of bonds, representing 3 payments of First, $.0422786; Second, $.0134725; Third and Final, $.00934433.

SAMOLLIS REALTY CORPORATION. The First Mortgage 7% Serial Gold Loan Certificates dated Oct. 1, 1925, with April 1, 1929 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $6.75 per $100 bond.

Bank of Manhattan Co. (cont.)

704 WEST END AVENUE CORPORATION. The First Mortgage 6½% Serial Gold Loan Certificates dated Dec. 15, 1924, due serially to Dec. 15, 1934, with Dec. 15, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $15.72 per $100 bond.

79 MADISON AVENUE CORPORATION. The First Mortgage 6% Bond Certificates dated Sept. 15, 1925, due serially to Sept. 15, 1940, with Sept. 15, 1931 coupon attached, are entitled to distribution at the Bank of Manhattan Company of New York City at the rate of $.284698839 per $1.00 face value of bonds representing three payments of $.2631932, $.21327679, and $.00017796.

SILRAP CONSTRUCTION CO., INC. (220 E. 18th Street Apt., Bldg.). The First Mortgage 6½% Serial Gold Loan Certificates dated Jan. 1, 1926, due serially to Jan. 1, 1936, with July 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $.04791172 per $1.00 face amount of bonds.

TERRA COTTA PRODUCTS CORPORATION. The First Mortgage 6½% 15-Year Gold Loan, due Oct. 1, 1942, with April 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $18.62 per $100 bond with 4/1/31 and Sca. and $18.04 per $100 bond, with Oct. 1, 1931, and subsequent coupons attached.

THAYER-WEST POINT HOTEL CORPORATION. The First Mortgage & Leasehold Secured 6½% S. F. Gold Bonds due Aug. 1, 1945, with Aug. 1, 1927 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $11.80 per $1,000 bond; $5.90 per $500 bond, and $1.18 per $100 bond.

THIRD AVENUE HOLDING CO., INC. The First Mortgage 7% Serial Gold Loan Bonds dated Feb. 1, 1925, with Feb. 1, 1929 and subsequent coupons attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $14.1178 per $100 bond representing two payments of $13.32 and $.7978.

THOMPSON CONTRACTING & CONSTRUCTION CO. The First Mortgage 6% Serial Gold Loan Certificates dated March 16, 1925, due April 1, 1940, with April 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City on the following basis:

First Distribution	Coupons (4/1/31)
$1,000 Bond $303.10	$30 Coupon $9.10
500 Bond 151.54	15 Coupon 4.54
100 Bond 30.31	3 Coupon .90
Second Distribution	**Coupons (4/1/31)**
$1,000 Bond $ 31.71	$30 Coupon $ .95
500 Bond 15.85	15 Coupon .47
100 Bond 3.17	4 Coupon .10

25 WEST 14TH STREET CORPORATION. The First Leasehold Mortgage 6½% Serial Gold Loan Bonds dated Feb. 1, 1928, due serially to Feb. 1, 1941, with Feb. 1, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $.0418 per $1.00 face amount of bonds.

264 LEXINGTON AVENUE CORPORATION (Sherbrooke Apts.). The First Mortgage 6½% Serial Gold Bonds, dated Aug. 15, 1923, due serially to Aug. 15, 1935, with Aug. 15, 1931 coupon attached, are redeemable at the Bank of Manhattan Company of New York City, for distribution on account of assignments of rents at the rate of $297.50 per bond representing the following payments: $65, $40, $30, $30, $32.50, $30, $35, $35, and of foreclosure proceeds of approximately $614 per $1,000.

Bank of Manhattan Co. (cont.)

2 PARK LANE WEST, INC. The First Mortgage 6½% Serial Gold Loan Bonds, dated Sept. 1, 1925, due serially to March 1, 1936, with Sept. 1, 1932 coupon attached, are redeemable at the Bank of Manhattan Company of New York City at the rate of $.5257943 per $1.00 face amount of bonds.

Bank Stock Trust Shares, Series C-1, C-2. On February 27, 1943, it was reported by the Continental Bank & Trust Company, 30 Broad Street, New York, N. Y., Trustee, that these Trusts were terminated by the sponsor, Investors Sponsor Corporation, on Dec. 31, 1942.

Bankers Bond & Mortgage Company, Depositary. See Fidelity Union Trust Co., Newark, N. J.

Bankers Loan and Investment Company in Liquidation. Mr. Thomas J. Supple of the Liquidation Bureau, New York State Banking Department, 366 Broadway, New York City, informed us on Dec. 16, 1942 that ten (10) dividends amounting to 57% have been paid in this liquidation proceeding to the shareholders thereof. The assets remaining to be liquidated consist of real estate and mortgages. It is expected that a final dividend distribution to shareholders will be forthcoming before the middle of 1943.

Bankers Trust Company, 16 Wall St., New York City, N. Y. Informed us on June 12, 1941, that they hold unclaimed funds and/or securities for exchange for securities of the following companies that have not been presented for collection or exchange. Some have not been confirmed:

ACQUACKANONK WATER CO. 5% bonds dated 1/1/1908. Due 1958. See under Paterson Savings Institution, Paterson, N. J.

ADVANCE - RUMLEY COMPANY. Ten-year 6% Sinking Fund Gold Debentures dated Dec. 15, 1915. Bonds and scrip payable at Bankers Trust Company.

AMERICAN CANADIAN PROPERTIES CORP.

Liq. Div.	25c	per share	4/1/1940
“ “	30c	“ “	12/27/1939
“ “	80c	“ “	9/20/1939
“ “	50c	“ “	2/9/1939
“ “	15c	“ “	12/23/1938
“ “	25c	“ “	2/15/1937

Paid by Bankers Trust Co., New York City, as dividend disbursing agent.

AMERICAN HOMINY CO. First Mortgage 7% Bonds due 1923-1929 have a decree value of $594.33 per $1,000 bond. Unstamped bonds should be presented to the Bankers Trust Company, New York City, for collection.

AMERICAN PUBLISHERS CORP. Property foreclosed 1899. First mortgage bondholders received $61.63 per $1,000 First 5% Bond due 1946. Unstamped bonds should be presented to the Bankers Trust Co. of New York City for collection.

ASSOCIATED MERCHANTS CO. Reorganized as Associated Dry Goods Cor-

Bankers Trust Co., 16 Wall St., N. Y. (cont.) poration. Certificates of Deposit, we understand, can be exchanged for stock of new company at the Bankers Trust Co., New York City.

ATLANTIC & DANVILLE RAILWAY CO. The First Mortgage 6% unstamped bonds due Oct. 1, 1917, have a decree value of $33.95 per $1,000 bond. Collect from the Bankers Trust Co., New York City.

ATLANTIC & PACIFIC RAILROADS CO. The Guaranteed Trust 4% Bonds dated Jan. 1, 1887, due Jan. 1, 1937, have a decree value of $99.12 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company of New York City. Trust Receipts for Income Bonds, Western Division, received $25 on each $1,000 bond from the Manhattan Trust Co., now Bankers Trust Co.

BALTIMORE & OHIO EQUIPMENT CO. Bonds dated July 1, 1896, have value. Collect from the Mercantile Trust Company, now Bankers Trust Company, New York City.

THE BERKSHIRE. Certificates of Deposit for 6% First Mortgage Building and Leasehold Gold Bonds due serially from July 1, 1932, to Jan. 1, 1941, issued under Deposit Agreement dated Nov. 15, 1932. Final Distribution payable at Bankers Trust Company.

BOSTON UNITED GAS COMPANY. The Bankers Trust Company, of New York City, held cash, or cash and Massachusetts Gas Company preferred stock to be issued in exchange for receipts representing the First Series 5% Bonds. Holders of the First and Second Series and of non-assented certificates of deposit, will upon surrender to the Bankers Trust Company, receive their distributive share out of the net proceeds of the sale of the collateral securing said bonds: viz., for the interest and principal of each bond of the First Series $1,055.70; for interest and principal of the Second Series $775.71.

BRAZOS OIL CORPORATION (DEL.). Acquired by Darby Petroleum Co. Stock is exchangeable at the Bankers Trust Company, New York City, on the basis of 2 shares of Brazos for 1 share of Darby.

BUFFALO & SUSQUEHANNA RY. CO. The decree value of the First Mortgage 4½% Bonds due 1953 is probably held by the United States Trust Company, New York City. Certificates of Deposit for these bonds have a decree value of $129.40 per $1,000 certificate. Collect from the Bankers Trust Co., New York City.

CACHE LA POUDRE COMPANY. The stock has a liquidation value of $25.17 per share. Collect from the Bankers Trust Company, New York City.

CANADIAN PUGET SOUND SAW MILL CO., LTD. The First 6% Bonds due 1915 have a decree value of $240.52 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

CENTRAL FUEL OIL CO. First 6% Bonds due 1920 have a decree value of $185.54 per $1,000 bond. Collect from the Bankers Trust Company, New York City.

CENTRAL LEATHER COMPANY. Under plan of reorganization dated Oct., 1926, and declared operative in Feb., 1927, preferred stockholders receive $5.00 in cash; ½ share of Prior 7% Preferred and ¾ share of Class A Stock of the U. S. Leather Company for each share held. Common stock was exchanged share for share. The preferred stock of the U. S. Leather Company, at last accounts carried $40.40 in back dividends. Stock exchanged at the Bankers Trust Company, New York City.

CHARCOAL IRON CO. OF AMERICA. The First 8% Bonds due 1931 have a decree value of $251.38 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City. C/D probably received securities of the Newberry Lumber & Chemical Co.

CHICAGO, ROCK ISLAND & PACIFIC RY. CO. Foreclosed 1917. The 5% Gold Debentures due 1932 received $1,000 in new 6% preferred stock; $97.92 plus accrued dividend from July 1, 1917. Collect from Bankers Trust Company, New York City.

CLEVELAND & CANTON RAILROAD COMPANY. C/D 5% Equip. Trust & Imp. Bonds. See under United States District Court, Cleveland, Ohio.

COLUMBIA TEXTILE COMPANY. Incorporated under the laws of the State of Massachusetts and was dissolved in 1930. Its last certificate of condition filed March 25, 1930, gave the location of its principal office in Massachusetts at Lowell and at 65 Worth St., New York City. The following were officers: President, Edward J. Quintel, 11 Broad St., New York City; Treasurer, Samuel C. Worthen, 165 Broadway, New York City; Clerk, Willard Haff, 65 Worth St., New York City; George E. Pierce, 40 Water St., Boston, Mass., William D. Judson, 78 Leonard St., New York City. First 7% Bonds due 1942 have a decree value of $760.07 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

COLUMBUS, DELAWARE & MARION RAILWAY COMPANY. The Bankers Trust Company, New York City, holds certain funds to pay on the Aug. 1, 1909, to Feb. 1, 1916, coupons of the First Consolidated Mortgage 5% Bonds due Aug. 1, 1944.

CONSOLIDATED COPPERMINES CO. The First 7% Conv. Bonds due 1928 have a decree value of $568.84 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

CONTINENTAL SUGAR CO. The First 7% Bonds due 1938, have a decree value of $1,045.76 per $1,000 bond, representing 3 payments. Collect from the Bankers Trust Company, New York City.

CROFT & ALLEN. The First Conv. 6½% Bonds due 1945 have a decree value of $124.30 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

CUMBERLAND ELY COPPER COMPANY. Stock. Certain specified certificates payable at Bankers Trust Company.

DISTILLERS SECURITIES CORP. The First Mortgage 5% Bonds have a decree value of $246.24 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

DOWNEY SHIPBUILDING CORPORATION. C/D's for First 7% Bonds. See under Chase National Bank, New York City.

EAST NEW JERSEY WATER COMPANY. Purchased by the City of Newark, N. J.

Bankers Trust Co., 16 Wall St., N. Y. (cont.)

The 5% bonds dated Jan. 1, 1909, and due 1958, were paid by the Bankers Trust Company, New York City.

EAST MICHIGAN RAILWAYS. The Plan of Reorganization of the company, dated July 14, 1938, was reported consummated in Oct., 1939, and the properties and assets were acquired by the Eastern Michigan Transportation Corporation. Certificates of Deposit for First Mortgage Coll. Trust Bonds should be presented to the Bankers Trust Company, New York City, to receive 14 shares of new common stock for each $500 bond. Adjustment Mortgage Bonds received ½ share of new common for each $500 bond at the Bankers Trust Company. See Guaranty Trust Company, New York City.

ERMITA SUGAR COMPANY. The First Conv. 7½% Bonds due 1942 have a decree value of $12.203 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

FORT WORTH & DENVER CITY R. R. Decree value for bonds believed with Bankers Trust Company, New York City.

FRANCISCO SUGAR CO. Bankers Trust Company, New York City, as trustee for First Mortgage 20-Year 7½% S. F. Bonds announces it has received from the receivers of the company $85,193 under the Moratorium Laws of Cuba and beginning Dec. 11, 1936, will make pro rata distribution of these funds on account of coupons which matured Nov. 15, 1933. The amount distributable is $29.58 per $1,000 bond and $14.79 per $500 bond (1936).

FRISBIE & STANSFIELD KNITTING CO. The First Mortgage Bonds dated 1914 have a decree value of 50%. Collect from the Bankers Trust Company, New York City.

GRAND NATIONAL FILMS, INC. Incorporated in Delaware on March 30, 1936, as the Premier Productions, Inc. On April 17, 1936, the name was changed to Grand National Films, Inc. We were informed that scrip was issued to purchase stock, to the stockholders of Grand National. When this scrip was not used to purchase stock, the unsold shares were sold and the cash is now held by the Bankers Trust Company, 16 Wall St., New York City. About 1938, Grand National went bankrupt, and the full shares have no present value. The scrip should be presented to the Bankers Trust Co., New York City, until June 2, 1942. Thereafter no value.

GREEN RIVER COAL & COKE COMPANY. Certificates of Deposit for First Mortgage 6% Sinking Fund Gold Bonds issued under Agreement dated April 13, 1908. Final distribution payable at Bankers Trust Company.

GREENHUT COMPANY, INC. Voting Trust Certificates for First Preferred Stock. Various distributions payable at Bankers Trust Company.

HALE & KILBURN CORPORATION. Preferred Stock. Final distribution payable at Bankers Trust Company.

HUDSON VALLEY RAILWAY. The Cons. Mortgage 5% Bonds due 1951 may have a decree value of about 15%. Collect from the Bankers Trust Company, New York City.

INTERNATIONAL TRACTION COMPANY. The certificates for 6% Bonds due 1920 received Ref. & Imp. 5% Bonds of the International Railway Company and their pro rata share in cash at the Bankers Trust Company, New York City.

Bankers Trust Co., 16 Wall St., N. Y. (cont.)

KANAWHA & HOCKING COAL & COKE CO. Certificates of Deposit for certain bonds of this company have a liquidating value of $1,052.31 per $1,000 certificate. Collect from the Bankers Trust Company, New York City.

LACKAWANNA & SOUTHWESTERN R. R. The Bankers Trust Company, New York City, reports that they are holding no funds for payments on the First Mortgage 4% Bonds due 1929.

LIBERTY OIL COMPANY, INC. The 15-Year Conv. Sec. Gold 7% Notes have the following values: Series A—$31.28; Series B—$28.43; Series C—$21.42; Series D—$54.60; Series E—$100.93; all per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

LONG ISLAND WATER SUPPLY COMPANY. Bonds dated Dec. 15, 1881, and July 1, 1885, received $1,008.67 and $1,005.83 per $1,000 bond respectively. Collect from the Bankers Trust Company, New York City.

MAHLER BROTHERS. 5% Notes dated Feb. 1, 1913, due Feb. 1, 1914. Final distribution payable at Bankers Trust Company.

MASON TIRE & RUBBER CO. The First Mortgage 7% Series A Bonds due Mar. 1, 1943, have a decree value of $612.56 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City. We understand a further payment of $35.60 was made on each $1,000 bond.

MASON VALLEY MINES COMPANY (Maine). Stock has a liquidating value of at least $2.00 per share. Funds were paid by the Bankers Trust Company, New York City. H. E. Dodge, 14 Wall St., New York City, was Treasurer. We understand the final dividend amounted to 20c per share.

MERCANTILE STORES CORPORATION. 5% Three-year Collateral Trust Series I Notes. Various distributions payable at Bankers Trust Company, N. Y. C.

METROPOLITAN STREET RAILWAY COMPANY OF NEW YORK. Certificates of Deposit for Capital Stock $100 par value issued under Agreement dated Dec. 10, 1907. Fiscal distribution payable at Bankers Trust Company.

MICHIGAN ELECTRIC RAILWAY COMPANY. First and Refunding Mortgage 5% Gold Bonds Series "A" due Jan. 1, 1948. Interest payment only with respect to coupons from bonds, bonds in temporary form and scrip payable at Bankers Trust Company.

MILLER RUBBER COMPANY. The preferred stock of this company was exchanged share for share for stock of the B. F. Goodrich Company. The common was exchanged on basis of 11 shares of Miller common for one share of Goodrich. The exchange was handled by the First City Trust & Savings Bank, Akron, Ohio, and the Bankers Trust Company, New York City.

MILLS FOGARTY. Class B Five-year 6% Collateral Gold Notes. Final distribution payable at Bankers Trust Company.

Bankers Trust Co., 16 Wall St., N. Y. (cont.)

MUSKOGEE REFINING CO. In 1916 two shares of stock of this company could be exchanged at the Bankers Trust Company of New York City for one share of stock of the Oklahoma Producing & Refining Co.

NATIONAL CONDUIT & CABLE CO. The First Mortgage 6% Bonds due April 1, 1927, have a decree value of $726.28 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

NATIONAL CORDAGE COMPANY. Trust Liquidation Certificates. Final distribution payable at Bankers Trust Company.

NATIONAL RADIATOR CORP. OF DEL. The Bankers Trust Company of New York City made a payment of $213.66 on each $1,000 6½% Debenture Bond due 1947.

NATIONAL RADIATOR CORP. (Maryland). To pay liquidating dividend. The Bankers Trust Company as Trustee reported that it had received out of the net proceeds of the Receiver's sale of property of the National Radiator Corporation, a sum sufficient to pay a liquidating dividend of $213.66 on each $1,000 of Sinking Fund 6½% Debentures due 1947. The dividend is payable upon presentation of debentures and coupon.

NATIONAL RAILROAD OF MEXICO. We understand that a payment of $10 in cash was made on Certificates of Deposit for preferred stock. Payment was stamped on certificates. The payment was made by the Bankers Trust Company, New York City, on the C/D for preferred stock.

NATIONAL SECURITIES CORP. (Virginia). The 6% Income Bonds due 1944 and the 6% Deb. Bonds due 1943 have a liquidating value of $46.83 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

NEW YORK & QUEENS COUNTY RAILWAY CO. Succeeded by New York & Queens Transit Corporation in 1832. The First Consolidated 4% Bonds, due April 1, 1946, received $802.06 per $1,000 bond in liquidation, from the Bankers Trust Co., New York City, Trustee. These bonds that were represented by C/D received $188.46 per $1,000 Cft. from the City Bank Farmers Trust Co., New York City. On April 1, 1933, it was reported that the depositing bondholders may realize a further distribution from other assets held by the committee.

NORTHWESTERN GUARANTY LOAN COMPANY. Debentures—Series LL, RR, UU and U. Final distributions payable at Bankers Trust Company.

OREGON IMPROVEMENT CO. The First Mortgage Bonds of this company were exchangeable for First Mortgage Bonds of the Pacific Coast Company at the Manhattan Trust Company, New York City, now Bankers Trust Company.

PASSAIC WATER COMPANY. 5% Bonds dated 1908 and due 1958. See under Central Hanover Bank & Trust Co., N. Y. C.

PENNOK OIL COMPANY. Each share of stock of this company received ⅓ share, $8 in cash and $5 in 3-Year 6% Gold Notes of the Pennock Oil Corporation at the Bankers Trust Company, New York City.

PERE MARQUETTE RAILROAD COMPANY. We received the following letter from H. F. Lohmeyer, Secy.-Treas. of the Pere Marquette Railway Company, located at Terminal Tower, Cleveland, Ohio, and dated Nov. 9, 1937: "The Plan and Agreement for the Reorganization of Pere Marquette Railroad Company, dated Oct. 30, 1916, contemplated the deposit on or before Dec. 4, 1916, of the securities (6% Five-Year Gold Debentures, due July 1, 1912, and First Preferred, Second Preferred and Common Stock) about which you inquire with Central Trust Company of New York, Depositary, for that purpose, and the payment in respect of each $1,000 par amount deposited of $66.50 in the case of the Debentures, and $17.50 in the case of each of the three classes of stock. Holders of such securities having made the deposit referred to of the Depositary, were entitled to purchase from the Purchase Syndicate certain new securities of Pere Marquette Railway Company. Securities of the classes scheduled not surrendered on or before Dec. 4, 1916, became void at the close of business that date and are now without value." C/D for Ref. 4% Bonds of 1905 received $12.50 per $1,000 Certificate from the Bankers Trust Company, New York City.

Bankers Trust Co., 16 Wall St., N. Y. (cont.)

PHOENIX PROPERTIES COMPANY. 5% Gold Income Bonds. Scrip for bonds redeemed at Bankers Trust Company. For status of other securities refer to Herkimer County Trust Company, Little Falls, N. Y., or Phoenix Mill, Inc., Statesville, N. C.

PRO-PHY-LAC-TIC BRUSH COMPANY. Scrip certificates for Common Stock of The Lambert Company. Scrip certificates redeemable at Bankers Trust Company.

REPUBLIC MOTOR TRUCK CO., Inc. (New York). Each $1,000 7% Bond was exchanged for $500 par value of Preferred Stock and 12 shares of no par stock of the Republic Motor Truck Co., of Mich., at the Bankers Trust Company, New York City. The First Mortgage 5% Bonds, due 1936, received $11.31 per $1,000 bond at the United States District Court, Denver, Colo.

ST. LOUIS, SAN FRANCISCO RAILWAY COMPANY. Adjustment Mortgage Bonds. Scrip certificates dated Oct. 1, 1916, and April 1, 1917, for above bonds redeemable at Bankers Trust Company.

ST. PAUL & DULUTH R. R. The Manhattan Trust Company, New York City, now Bankers Trust Co., distributed to the holders of the Syndicate's Certificates as their share of the proceeds of the sale of the property to the Northern Pacific, together with the installment paid by them upon said certificate a sum equal to 31% of the full amount subscribed. The amount subscribed by the Syndicate was $7,000,000, on which 25%—$1,750,000 was paid in. The Syndicate stock was acquired at 50, and with this payment of 31% on the subscriptions, the net result to the common stockholders joining in the Syndicate was about 68½% for their stock, while the common stockholders who dealt directly with the Northern Pacific received $60 per $100. Our records indicate that J. P. Morgan & Co. acted for the Northern Pacific.

SEATTLE COAL & IRON CO. The First Mortgage 5% Unstamped Bonds, due 1917, are worth $3.79 per $1,000 bond. Collect from the Bankers Trust Company, New York City.

SOUTH UTAH MINES & SMELTERS (MAINE). The 6% Conv. Income Gold Bonds due 1930 received $82.7099 per $1,000 bond at the Bankers Trust Company, New York City.

STANDARD ROPE & TWINE CO. The First Mortgage Fifty-year 6% Bonds dated August 1, 1896, and due August 1, 1946, received $319.05 per $1,000 bond, with Feb. 1, 1905 and subsequent coupons attached, are payable at the Bankers Trust Company, New York City. We believe the Consolidated bonds have a small decree value. See under Chancery Court of Trenton, N. J. for another payment on the 6's due 1946.

TEXAS & OKLAHOMA R. R. C/D for First Mortgage 5% Bonds due 1943. See report under Central Hanover Bank & Trust Co., N. Y. C.

UNION PACIFIC R. R. It was reported that the Kansas Pacific Consols with May, 1894 and subsequent coupons attached, received $717.33 per $1,000 bond from the Mercantile Trust Company, New York City, now Bankers Trust Company. The other bonds of the Union Pacific Railway Company were also paid by the Bankers Trust Company.

UNITED DRY GOODS CO. Reorganized as Associated Dry Goods Corp. We understand that C/D for certain securities of this company can be exchanged for stock of the successor company at the Bankers Trust Company, New York City.

UNITED LIGHT & POWER COMPANY. Collateral Trust 6% Three-year Gold Notes issued under Agreement dated Dec. 1, 1911. Final distribution payable at Bankers Trust Company.

UNITED STATES BOOK CO. The First Mortgage 6% Bonds due 1910 have a decree value of $59.17 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

UNITED STATES SHIPBUILDING CO. The United States Court at Wilmington, Del., informed us as follows on Aug. 18, 1937: "A bill in Equity was filed in the district, July 11, 1903, against U. S. Ship Building Corp. My recollection is that this company owned the old plant of Harlan & Hollingsworth. James Smith, Jr., was appointed Ancillary Receiver, the primary proceeding being in New Jersey. Aug. 8, 1903, a foreclosure bill was filed by the Mercantile Trust Company of New York, asking leave to foreclose a mortgage. Oct. 1, 1903, a like proceeding was instituted by New York Security and Trust Co. The two foreclosure suits were consolidated. A final decree was entered Dec. 3, 1906, under which I believe the bonds received $42.49 from the proceeds of the sale of the property in this district."

The Bankers Trust Co. informed us as follows on Aug. 18, 1937: "Receipt is acknowledged of your letter of Aug. 16, 1937, relative to securities of United States Shipbuilding Company. A circular dated Feb. 4, 1904, to holders of Certificates of Deposit for bonds of this company indicates that there were two classes of bonds: (1) 20-year 5% Collateral Mortgage Bonds, known as 'Bethlehem Collateral Bonds'; (2) First Mortgage 5% Sinking Fund Gold Bonds Series 'A', dated 1902, due July 1, 1932, issued under First Mortgage of United States Shipbuilding Company, dated Aug. 11, 1902, to Mercantile Trust Company, Trustee.

"We are successor by merger to the Mercantile Trust Company. It appears from this circular that only the above bonds and general claims were entitled to participation under the terms of the Plan and Agreement of Reorganization, dated May 25, 1903. The Committee under this Plan was composed of George R. Sheldon, Chairman; Charles S. Fairchild, John E. Borne, Pliny Fish and Charles W. Wetmore; the City Trust Company of New York was Depositary. The new company formed was Bethlehem Steel Corporation (New Jersey), which was until 1936, the time of its merger with Bethlehem Steel Corp. (Delaware), the holding company for the latter mentioned operating company. In respect to the First Mortgage Bonds, a bill in foreclosure was filed in the United States Circuit Court for the District of New Jersey on July 30, 1903, to cover all properties except those in Delaware and on Aug. 8, 1903, a bill in foreclosure was filed in the United States Circuit Court for the District of Delaware asking foreclosure of Delaware assets. After these foreclosure sales, a deficiency judgment was entered on behalf of the Trustees on April 13, 1905, in the United States Circuit Court for the District of New Jersey. The proceeds were finally ordered paid on presentation of undeposited First Mortgage Bonds as follows:

I. $167.23 per $1,000 bond with July 1, 1903, and subsequent coupons attached less $3.91 per each missing coupon, by the Clerk of the United States Circuit Court for the District of New Jersey, Trenton, N. J., by order of April 22, 1907 (New Jersey foreclosure).

II. $53.35 per $1,000 bond with July 1, 1903, and subsequent coupons attached, by the Clerk of the United States Circuit Court for the District of Delaware, Wilmington, Del., by decree filed Dec. 3, 1906 (Delaware foreclosure).

III. $45.62 per $1,000 bond with July 1, 1903, and subsequent coupons attached less $1.08 per Jan. 1, 1904, or July 1, 1904, coupons missing by Mercantile Trust Company, Trustee, under orders of April 30, 1905, and April 22, 1907 (deficiency judgment).

"We hold funds for the payment of the distribution III noted above. We have no record as to the Trustee of the Collateral Bonds. These may have been junior securities and hence undeposited bonds may not be entitled to distribution. It would appear from the above that securities junior to these issues are without value at the present time."

WABASH, PITTSBURGH TERMINAL RAILWAY CO. The First Mortgage 4% Bonds due June 1, 1954, with 6/1/1905 and subsequent coupons attached, have a decree value of $12.65 per $1,000 unstamped bond plus $2.07 for coupons. The Bankers Trust Company, New York City, paid $4.61 per $1,000 bond, and the United States District Court at Pittsburgh, Pa., made the other payment of $8.04. The Second Mortgage 4% Bonds received $1.00 per $1,000 bond from the Chase National Bank, New York City.

Bankers Trust Co., 16 Wall St., N. Y. (cont.)

THE WILLYS-OVERLAND COMPANY. Scrip certificates for fractional shares of Common Stock Scrip redeemable at Bankers Trust Company.

ZANESVILLE & OHIO RIVER CO. The First Mortgage 6% Bonds due 1916 have a decree value of $61.63 per $1,000 bond. Collect on unstamped bonds from the Bankers Trust Company, New York City.

Baraqua Sugar Co. See Chase National Bank, N. Y. C.

Barbey Company, Inc. (The). Incorporated in Del. on June 18, 1926, and lost its charter on April 1, 1935, according to the Secy. of State of Del. The last known officers were: Pres., B. Abbey, 51 Clark St., Brooklyn, N. Y.; V-Pres., R. H. Syer, 135 William St., N. Y. C.; Secy., W. L. Post, 84 William St., N. Y. C. Mr. Post, an attorney, located at 84 William St., N. Y. C., informed us that the company has some cash and stock investments. Laws should be made to prohibit companies from lapsing their charters when they have assets.

Barbizon Corporation. See Chase National Bank, N. Y. C.

Barc-Ray Holding Corporation. See Continental Bank & Trust Co., N. Y. C.

Barlum Steamship. First 6% Bonds due 1929 have a decree value of $362.31 per $1,000 bond. The 6% bonds due 1927 have a decree value of $465.90 per $1,000 bond.

Barney & Smith Car Co. First Mortgage 5% Gold Bonds due July 1, 1936. See Guaranty Trust Company, New York City.

Barre & Montpelier Traction & Power Co. See First National Bank, Boston, Mass.

Barrett Company of West Virginia. Acquired by Allied Chemical & Dye Corporation.

Barrett Gold Mining Co., Ltd. (England). Registered on March 8, 1892, and in 1902, was located at Bevois House, Baisinghall St., E. C. London, England. In Oct., 1899, owing to war operations were suspended. In Jan., 1923, it was officially stated that the company had sold all its assets and was about to divide the proceeds. After this statement was published the shares were quoted at 1d. The shares have a liquidating value of 5c per share. Collect from the Comptroller of Companies Dept., Board of Trade, Great George St., Westminster, S. W. L. England.

Barry Apt. Bldg. The First 6½% Bonds due 1925-42 have a decree value of $192.50 per $1,000 bond. It was reported that 6% of the total stock of Barry Bldg. Corp. was distributed to depositors of the Second 6½% Bonds. The property was foreclosed in 1933.

Bartlett-Haywood Corporation. Sold to McClintic-Marshall Construction Co. of Pittsburgh, Pa. Old stockholders received $250 a share for their holdings.

Bassick Alemite Corp. Acquired by Stewart Warner Speedometer Corp. by exchange of stock, on basis of 7 shares of new for each 10 shares of old stock.

Bateman & Companies, Inc. See Chase National Bank, N. Y. C.

Bates Valve Bag Corp. Stockholders voted to dissolve company in March, 1929. Common stockholders received for each share, $45 in cash, a dividend of 33c and 3/20ths of a share of St. Regis Paper Common. In place of the St. Regis stock the shareholder had the privilege of receiving $20.25 cash for the fractional share.

Bath (Me.) Iron Works, Ltd. See Bath Trust Company, Bath, Me.

Bath Trust Company, Bath, Maine. Our records indicate that this bank holds unclaimed funds for unstamped bonds of the following:

BATH (ME.) IRON WORKS, LTD. The bonds have a decree value of $197.74 per $1,000 bond. Unstamped bonds should be presented to the Bath Trust Company, Bath, Me., for collection. Not confirmed by bank.

Batopilas Leasing Corporation. Incorporated in New York on April 23, 1925, and changed its name to Batopilas Corporation on June 28, 1933. Mr. E. W. A. Jorgensen, President of the company, located at 85 Decatur Street, Brooklyn, N. Y., informed us as follows on November 1, 1941: "The corporation is, and has been faced with a serious problem arising from the unpaid taxes on its leased properties which have not been operated for many years owing to the lack of working capital. As a consequence it has not been doing any business whatever. The stock has no market, and in the light of the foregoing, its value can neither be estimated nor appraised."

According to the letter head, the Batopilas Mining Company owns mines at Batopilas, State of Chihuahua, Mexico. Apparently the bondholders of the Batopilas Mining Company own the property, which is leased to the Batopilas Corporation.

Batterymarch Bldg. See Woodstock Trust under National Shawmut Bank, Boston, Mass.

Baxter Electric Motor Co. Mortgage foreclosed on May 23, 1895. Any value to bonds would probably be with the Safe Deposit & Trust Company, Baltimore, Md.

Baxter Laundries, Inc. Reorganized as Baxter Laundries Corp. There was an exchange of new stock for old bonds.

Bay Biscayne Bridge Co. Property foreclosed and sold to Miami Bridge Co. in October, 1931. Depositing bondholders received an equal amount of 6% income bonds of new company plus stock.

Bay State Fishing Co. See Merchants National Bank of Boston, Mass.

Bay State Street Railway Company. The District Court of the United States, Boston, Mass., informed us as follows on Dec. 15, 1942: "I received your inquiry about money available for the payment of the defaulted bonds of the Bay State Street Railway Company, bankrupt. The assets of this company were disposed of in the equity case of Archibald McNeil & Sons Company v. Bay State Street Railway Company brought in the United States District Court for the District of Massachusetts in 1917 and closed in 1925. Under the orders of the court all the assets of the Bay State Street Railway Company were sold to the Eastern Massachusetts Street Railway Company, the latter assuming all the legal debts and obligations of the receiver; the receiver was discharged in 1924. All the funds in the possession of the special master were turned over to said Eastern Massachusetts Street Railway Company which was ordered to maintain these funds for payment of the distributive shares of bonds, notes, etc., not heretofore presented for payment, until released by order of the court. I should infer from this that if there are any outstanding bonds of the Bay State Street Railway Company which have never been presented for proof and the receipt of dividends thereon they should be presented to the Massachusetts Street Railway Company at its office in Boston, Mass."

Bay Sulphite Co., Ltd. See Montreal Trust Co., Montreal, Que.

Bayshore Company. See Empire Trust Company, N. Y. C.

Baywood Park Company. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Beacon Chocolate Co. See United States District Court, Boston, Mass.

Bear River Paper Bag Co. See First National Bank, Boston, Mass.

Beattie Sugar Company. See City Bank Farmers Trust Company, New York City.

Beaux Arts Apartments, Inc. See City Bank Farmers Trust Company, New York City.

Beaver Board Companies. See Marine Trust Company, Buffalo, N. Y.

Beaver Valley Traction Company. See Northern Trust Company, Sixth & Spring Garden, Phila., Pa.

Beckers Liquidation Trust. See Chase National Bank, N. Y. C.

Bedford Railroad Company. Merged with the Huntington & Broad Top Mountain Railroad and Coal Company in 1864. The succeeding company assumed all obligations and exchanged its stock for shares of Bedford R. R.

Beekman & Pawlings Turnpike. Stamped bonds dated 1800 received $6 in 1809 and $20 in 1810.

Belgian National Railways. See City Bank Farmers Trust Company, New York City.

Belgo Canadian Paper Co. Reorganized as Consolidated Paper Corp., Ltd., by exchange of stock.

Belle Mead Development Company. See Chancery Court, Trenton, N. J.

Belle Terre Estates, Inc. The Title Guarantee & Trust Company, 196 Montague Street, Brooklyn, N. Y., informed us on December 27, 1941, the last bondholders are being paid their pro rata share and no further funds will be available.

Belleville & Southern Illinois R. R. See United States Trust Co., N. Y. C.

Bellows Falls & Saxton River Street Ry. The First Mortgage 5% Bonds due 1925 may possibly have some value in the future, when, as and if the company's property is sold. We suggest that you keep in touch with the Bellows Falls Trust Company, Bellows Falls, Vt., for further developments.

Belmont Springs Trust. See State Street Trust Company, Boston, Mass.

Beloit Water, Gas & Electric Company. See Fifth Third Union Trust Co., Cincinnati, Ohio.

Belt Line Railway Co. See Central Hanover Bank & Trust Co., N. Y. C.

Belvidere Apts., Cincinnati. Bonds have a liquidating value of $37.20 per $100 bond.

Bendix Aviation Corporation, South Bend, Indiana. Informed us as follows on December 26, 1941:

CONSOLIDATED INSTRUMENT CO. OF AMERICA, INC. Sold to Bendix Aviation Corp. Holders received one share Bendix for each 12 shares this stock.

HYDRAULIC BRAKE ASSOCIATES, LTD. Acquired by Bendix Aviation Corp. Each 6 shares of this stock exchanged for 5 shares of Bendix.

HYDRAULIC BRAKE CO. Acquired by Bendix Aviation Corp. Each 6 shares of this stock exchanged for 5 shares of Bendix.

Bendix Aviation Corp. (cont.)

STROMBERG CARBURETOR COMPANY OF AMERICA, INC. The assets of this corporation were sold to Bendix Aviation Corporation in 1929. The holders of Stromberg stock received six shares of Bendix for each five shares of Stromberg.

Berendo-Wilshire Apts. Los Angeles. **First 6½% bonds due 1925-38 have a liquidating value of $242.33 per $1,000 bond.**

Bergemeister Brewing Co. Reorganized as Warsaw Brewing Corp. Forty shares of old common received one new share.

Berghoff's Brewing Associations. Bonds probably have value with the Tri-State Loan & Trust Company, Fort Wayne, Indiana.

Berkey & Gay Furniture Co. See First National Bank, Chicago, Ill., and United States District Court, Grand Rapids, Mich.

Berks County Trust Company, Reading, Pa. Holds unclaimed funds for unstamped bonds of the following:

CONSOLIDATED KNITTING & SPINNING MILL CO. OF READING. The bonds have a liquidating value of .0959646%. Collect from the Berks County Trust Company, Reading, Pa., on unstamped bonds.

Berkshire Hills Paper Company. See First National Bank, Boston, Mass.

Berkshire (The). See Bankers Trust Co., New York City.

Bernade Apts., Brooklyn. See J. F. I. Construction Co., Inc.

Bertha-Consumers, Pittsburgh, Pa. See New York Trust Co., N. Y. C.

Bestbern Realty Corporation, Brooklyn, N. Y. See
Bank of the Manhattan Company, New York City, and
Marine Midland Trust Company of New York City.

Bethlehem Associates, Inc. See Central Hanover Bank & Trust Co., N. Y. C.

Bey Mines Limited. See Ore Chimney Mines Company.

Bingham Central Railway Co. See Manufacturers Trust Co., N. Y. C.

Binghamton, Lestershire & Union Railroad Company. See Marine Midland Trust Company, Binghamton, N. Y.

Binghamton Light, Heat & Power Co. See United States Trust Co., New York, N. Y.

Binghamton (N. Y.) Ry. Co. See Empire Trust Company, N. Y. C.

Birchmont Beach Hotel, Inc. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Birmingham, Ensley & Bessemer Railroad Company. See First National Bank, Boston, Mass.

Birmingham, Sheffield & Tennessee River Railway Company. See Irving Trust Company, N. Y. C.

Birmingham & Southeastern Ry. Co. See Central Hanover Bank & Trust Co., N. Y. C.

Bishop Realty Corporation. See Montreal Trust Co., Montreal, Que.

Black Band Fuel Co. See Irving Trust Company, N. Y. C.

Black Lake Asbestos & Chrome Co., Ltd. See National Trust Company, Ltd., Montreal, Quebec.

Black Steel & Wire Company. See Marine Midland Trust Company of New York, N. Y. C.

Blaisdell Coscotitlan Syndicate. See First National Bank, Boston, Mass.

Bleecker Street & Fulton Ferry R. R. Co. See Guaranty Trust Company, N. Y. C.

Bloomington City Railway Co. The underlying First, Second and Third Mortgage Bonds have a decree value of par, 90% and 60% respectively.

Blossburg & Corning R. R. C. See New York Central System.

Blue Mountain Iron & Steel Co. See United States District Court, Baltimore, Md.

Blue Mountain Mining Company. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Boeing Airplane Company. See City Bank Farmers Trust Company, New York City.

Bohemia Mining Co. Paid stockholders a liquidating dividend of $2.10 per share. Company was last located at 85 Devonshire St., Boston, Mass.

Bon Air Coal & Iron Co. See New York Trust Co., N. Y. C.

Bonanza Development Co. Incorporated in Colorado. Mr. Frederick E. Abbe, President of the Bonanza Development Co. (Mass., 1919, $5 par), located at 189 Mystic Valley Parkway, Winchester, Mass., informed us on Jan. 11, 1943, that 15 shares of the Colorado Company were exchangeable into 1 share of the Massachusetts Company. This exchange, according to Mr. Abbe was finally terminated several years ago. The stock of the Massachusetts Company is unlisted and very inactive. A nominal market exists, according to Mr. Abbe, of 10c to 25c per share at the present time.

Bond & Mortgage Guarantee Company. See City Bank Farmers Trust Co., New York City.

Bonded Mortgage Company. See Balitmore National Bank, Baltimore, Md.

Booth Cotton Mills. Mr. A. S. Cover, Treas., located at 70 Kirby St., Boston, Mass., made a distribution of $40 per share in partial liquidation of the funds of the company.

Booth Manufacturing Co. On Oct. 28, 1939, it was reported that the company was sold to Booth Associates, Inc., by the R.F.C.

Boreel Mining Company. We received the following letter from Jerome Trachtenberg, 11 Park Place, New York City, dated June 21, 1939: "I have your letter of June 19th, 1939. Kindly let me have the names of the people you represent so that I can inform you as to the value of the shares."

Boston & Colorado Smelting Co. See Boston Safe Deposit & Trust Co., Boston, Mass.

Boston & Corbin Mining Co. The company paid a dividend of 35c per share in 1918. A final payment of 1¼c per share was made on delivery of certificates to C. R. Jeffers, Treas., 30 Federal St., Boston, Mass.

Boston Duenweg Mining Co. See Industrial Trust Company, Providence, R. I.

Boston Land Co. (Mass.). The company paid a liquidating dividend of $1.70 per share. A previous payment was made in 1917. Collect from John T. Whitman, Treas., 55 Gilby St., Boston, Mass.

Boston Metropolitan Buildings, Inc. See National Shawmut Bank, Boston, Mass.

Boston & New York Air Line. See New York, New Haven & Hartford Railroad Co.

Boston Real Estate Trust. See National Shawmut Bank, Boston, Mass.

Boston Safe Deposit & Trust Company, 100 Franklin St., Boston, Mass. Informed us in February, 1942, the following list of companies for which they hold unclaimed funds. These moneys represent for the most part

Boston Safe Deposit & Trust Co. (cont.) past-due coupons and proceeds from foreclosure proceedings on different companies. Some of the items date back as far as 1891.

ATLAS TACK CORPORATION. The 6% bonds have a decree value of 32.779%. Collect from the Boston Safe Deposit & Trust Company, Boston, Mass.

BOSTON & COLORADO SMELTING CO. Fourth dividend in liquidation $2.00 per share. Final to come. Collect from the Boston Safe Deposit & Trust Company, Boston, Mass.

CHARLESTOWN GAS & ELECTRIC COMPANY. The Boston Safe Deposit & Trust Company of Boston, Mass., is purchasing Trust Certificates at $175 per share.

CHATHAM RAILROAD COMPANY.

DANVILLE, CHAMPAIGN & DECATUR RAILWAY & LIGHT CO. Stock liquidated at $110 per share and accrued dividends. Collect from the Boston Safe Deposit & Trust Company, Boston, Mass.

ELLICOTT SQUARE COMPANY OF BUFFALO—2nd Mortgage.

FISKE BRICK COMPANY.

GLOBE INVESTMENT COMPANY.

HERDIC PHAETON COMPANY.

HEREFORD LIVE STOCK COMPANY. This stock has a liquidating value of $2.04 per share. Collect from the Boston Safe Deposit & Trust Company, Boston, Mass.

INTERNATIONAL LOAN & TRUST COMPANY.

KANSAS INVESTMENT COMPANY.

KNOX & LINCOLN RAILWAY COMPANY

LAMSON CONSOLIDATED STORE SERVICE CO. Eleven liquidating payments were made on the stock of the company by the Boston Safe Deposit & Trust Company, Boston, Mass.

LAMSON CONSOLIDATED STORE SERVICE COMPANY—L. G. Bosted, et al.

LEEDS & FARMINGTON RAILROAD COMPANY.

MENOMINEE WATER COMPANY.

MEXICAN CENTRAL RAILWAY CO., LTD. The properties of this company were acquired by the National Railways of Mexico, Mexico City. Our records indicate that the capital stock of the Mexican Central Railway Co., Ltd., is exchangeable share for share for Second Preferred Stock of the National Railways of Mexico. According to last reports, this Second Preferred Stock is held in the company's treasury at Mexico City. We suggest that you place the matter of exchange before the Mexican Government Railway System, 120 Wall St., New York City. The shares of the National Railways of Mexico have no market value at this time and their future prospects are problematical. Boston Safe Deposit & Trust Co., Boston, Mass., holds some unclaimed funds or new securities for certain outstanding securities of this company.

MEXICAN TELEPHONE & TELEGRAPH COMPANY. The Boston Safe Deposit & Trust Company, Boston, Mass., holds funds to pay the First Mortgage 5% Bonds due 1925, at par and the Ref. & Ext. 5% Bonds at $105.

NANTASKET COMPANY.

NEW BRUNSWICK POWER COMPANY.

NEW ENGLAND HOSPITAL FOR WOMEN & CHILDREN.

Boston Safe Deposit & Trust Co. (cont.)

NEW YORK & NEW ENGLAND RAILROAD COMPANY.

OMAHA LOAN & TRUST COMPANY.

OWEGO WATER WORKS.

PLATTSMOUTH WATER COMPANY.

SAGINAW UNION STREET RAILWAY COMPANY.

SAN DIEGO LAND & TOWN COMPANY.

SHANNON COPPER COMPANY.

SHOWALTER MORTGAGE COMPANY.

TERRE HAUTE ELECTRIC COMPANY. The 5% Bonds, due 1929, received par. Collect from the Boston Safe Deposit & Trust Company, Boston, Mass.

TICONDEROGA PULP & PAPER COMPANY.

WATERVLIET TURNPIKE & RAILROAD CO. The 6% Bonds due May 1, 1919 are worth par,. Collect from the Boston Safe Deposit & Trust Company, Boston, Mass.

Boston Securities Company. See First National Bank, Boston, Mass.

Boston United Gas Company. See Bankers Trust Co., N. Y. C.

Boston & Worcester Street Railway Co. See First National Bank, Boston, Mass.

Bow Realty Corporation (Alabama Apartments). See Manufacturers Trust Co., N. Y. C.

Bowker Fertilizer Co. Acquired by American Agricultural Chemical Company in 1902. The Bowker Company paid liquidating dividends of $90 par value of American Agricultural stock and $13.40 in cash for each share held.

Brand Trading Corporation. Located at 1375 Broadway, New York City, in care of Max Rosenfield, Pres.

Bras d'Or Lime Company, Limited. See Royal Trust Company, Halifax, Nova Scotia.

Brazos Oil Corporation (Del.). See Bankers Trust Co., N. Y. C.

Brazos River Channel & Dock Company. See First National Bank, Boston, Mass.

Breakers Hotel, Long Beach, Calif. See American National Bank & Trust Co., Chicago, Ill.

Bricken Properties Corp. (N. Y.). See Empire Trust Company, N. Y. C.

Bristol Land Co. See Central Hanover Bank & Trust Co., N. Y. C.

British American Tobacco Company. See City Bank Farmers Trust Company, New York City.

Broad River Granite Corp. Incorporated in Georgia and according to Mr. Samuel Nesbitt Evins, attorney, located at Atlanta, Ga., the bond issue of the company was foreclosed and the property passed into other hands. We found no funds for the coupons with the Citizens & Southern National Bank at Atlanta, Ga., successors to the Hillyer Trust Co. and the Atlanta Trust Co. and also the Central Bank & Trust Co. According to the Citizens & Southern National Bank, only $200 was deposited with them for the purpose of paying at par Bonds No. 118 and No. 119 for $100 each in 1924. We notice that your coupons were taken from Bonds No. 117 and No. 118. Apparently no provision was made for your coupons when the property was sold under foreclosure. In view of the above we believe the stock and coupons are without value.

Broadway & Plaza Trust Co. Liquidators Charles Cohen, A. J. Walter, George Miller and S. Sargeant Volck. Order by Justice Samuel I. Rosenmann to distribute to holders of Certificates of Beneficial Interest remaining assets consisting of cash in the proportion to which the certificate holders may be entitled. Jan. 2, 1937.

Broadway Realization Corporation, 149 Broadway, New York City. This company as successor to the Chatham Phenix Corporation, informed us as follows on Sept. 30, 1941: In acknowledgment of your favor of the 26th, we wish to advise that this corporation (formerly Chatham Phenix Corporation) is gradually liquidating its assets and liabilities. As you propably know, this corporation is the former investment affiliate of the Chatham Phenix National Bank & Trust Company and discontinued the active operation of its business some years ago. While we do not deal in the Certificates of Beneficial Interest, we understand that they are nominally quoted in the over-the-counter market 2½c bid, offered at 3c, and, in the opinion of the writer, based on current market quotations, the liquidating value of the certificates does not exceed the above mentioned bid price.

Broadway & Seventh Avenue Railroad Company. See

Manufacturers Trust Co., N. Y. C.

City Bank Farmers Trust Co., N. Y. C.

Brockport Water Works Company. See City Bank Farmers Trust Company, N. Y. C.

Bronx County Trust Company, Bronx, New York City, N. Y. Holds unclaimed funds for unstamped bonds of the following:

1161 SHAKESPEARE AVENUE APARTMENT BUILDING. The Bronx County Trust Company, Bronx, New York City, as successor Trustee, of the First Mortgage Fee 5¾% Bonds, with Nov. 16, 1932, and subsequent coupons attached, will pay $30 on each $1,000 bond, and $15 on each $500 bond, plus subsequent distributions.

Bronxville Commodore, Inc. (Bronxville Commodore Apts.) See Manufacturers Trust Co., N. Y. C.

Brookhold Construction Co., Inc. (Leverich Towers.) See Manufacturers Trust Co., N. Y. C.

Brooklyn Daily Eagle Properties Corporation. Peter B. Hanson of Brooklyn, N. Y., was appointed Receiver for the properties of the corporation under an order signed Aug. 28, 1939, by Supreme Court Justice Dodd of Brooklyn, N. Y.

Brooklyn Edison Selling Co. See Central Hanover Bank & Trust Co., N. Y. C.

Brooklyn Ferry Company. See Irving Trust Company, N. Y. C.

Brooklyn & Montauk R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Brooklyn Post Offices, Inc. See Safe Deposit & Trust Company, Baltimore, Md.

Brooklyn Properties Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Brooklyn Rapid Transit Company. See

City Bank Farmers Trust Company, New York City.

Central Hanover Bank & Trust Co., New York City.

Brooklyn Trust Company, 26 Broad St., New York City. Informed us on Jan. 20, 1942, that they hold unclaimed funds for certain outstanding securities of the following companies that have not been presented for collection:

ATLANTIC AVENUE RAILROAD COMPANY. The Brooklyn Trust Company of

Brooklyn Trust Co. (cont.)
26 Broad St., New York City, holds funds for distribution on the following $25 coupons of the General Consolidated 5% Gold Bonds due April 1, 1931:

Coupon No. 17 due Oct. 1, 1899
Coupon No. 57 due Oct. 1, 1919
Coupon No. 58 due April 1, 1929
Coupon No. 72 due April 1, 1927
Coupon No. 73 due Oct. 1, 1927
Coupon No. 74 due April 1, 1928

CATSKILL AND NEW YORK STEAMBOAT CO., Ltd. The Brooklyn Trust Company of New York City holds funds to pay outstanding coupons due July 1, 1918, of the 6% First Mortgage Gold Bonds due Jan. 1, 1930.

ESTATES OF LONG BEACH. The Brooklyn Trust Company, 26 Broad St., New York City, holds funds to pay on the Registered Mortgage 6% Gold Bonds due July 1, 1930, at the rate of $8.097 per $100 bond.

FORT ORANGE PAPER COMPANY. There is a $500 First Mortgage 7% S. F. Gold Bond due April 1, 1942, outstanding with Oct. 1, 1937, and subsequent coupons attached, that was called for redemption on April 2, 1937, at 105 and accrued interest to April 2, 1937, payable at the Brooklyn Trust Company, 26 Broad St., New York City.

HANOVER CLUB. The Brooklyn Trust Company, 26 Broad St., New York City, holds funds to redeem five $100 First Mortgage 6% Bonds due July 1, 1920, at par, and to pay coupons up to and including Jan. 1, 1913.

INTERNATIONAL MATCH CORPORATION. The Brooklyn Trust Company of 26 Broad St., New York City, holds funds to pay on the 10-Year 5% Conv. Gold Debentures due Jan. 15, 1941: Payable to holders represented by Trustee's blanket proof of claim.

First dividend rate	$45.65 per	$1,000 Deb.
Second dividend rate	86.30 per	1,000 Deb.
Third dividend rate	50.65 per	1,000 Deb.
Fourth dividend rate	74.96 per	1,000 Deb.
Fifth dividend rate	29.39 per	1,000 Deb.
Sixth dividend rate	15.26 per	1,000 Deb.

Holders of Debentures who filed claims prior to Oct. 19, 1932, received payment from the Irving Trust Company, New York City, Trustees in Bankruptcy.

$25 coupons payable at rate of $20.63 each; Coupon No. 1 due July 15, 1931; Coupon No. 2 due Jan. 15, 1932. The Brooklyn Trust Company holds funds to make the following payments on the 20-Year 5% S. F. Gold Debentures due Nov. 1, 1947: Payable to holders represented by Trustee's blanket proof of claim.

First dividend rate	$45.65 per	$1,000 Deb.
Second dividend rate	87.33 per	1,000 Deb.
Third dividend rate	51.16 per	1,000 Deb.
Fourth dividend rate	75.72 per	1,000 Deb.
Fifth dividend rate	29.70 per	1,000 Deb.
Sixth dividend rate	15.47 per	1,000 Deb.

Holders of Debentures who filed claims prior to Oct. 19, 1932, received payment at the Irving Trust Company of New York City.

$25 Coupons payable at the rate of $20.63 each. $12.50 Coupons payable at the rate of $10.31 each.

Coupon No. 1 due May 1, 1928
Coupon No. 2 due Nov. 1, 1928
Coupon No. 3 due May 1, 1929

Brooklyn Trust Co. (cont.)

Coupon No. 4 due Nov. 1, 1929
Coupon No. 5 due May 1, 1930
Coupon No. 6 due Nov. 1, 1930
Coupon No. 7 due May 1, 1931
Coupon No. 8 due Nov. 1, 1931

LONG ISLAND CITY AND NEWTOWN RAILROAD COMPANY. The Brooklyn Trust Company, 26 Broad St., New York City, holds funds to pay on the Third Mortgage Bonds due Jan. 1, 1913, at the rate of $12.31 per $1,000 bond, and $6.15 per $500 bond.

LONG ISLAND GAS CORPORATION. The Brooklyn Trust Company of 26 Broad St., New York City, holds unclaimed funds to pay on the First Mortgage 5% Gold Bonds due Jan. 1, 1940, that were called for redemption on Jan. 1, 1936, at 105%.

MOORE, LUCAS E., STAVE COMPANY. The First Mortgage Coll. Trust 7½% Bonds due July 1, 1942, received the following payments in liquidation:

First payment	$23.10	per $100 bond
Second "	10.00	" " "
Final "	14.78	" " "

Collect on unstamped bonds from the Brooklyn Trust Company, 26 Broad St., New York City. Certificates of Deposits for these bonds received $105.10 per $1,000 bond from the Chase National Bank, New York City.

SULTEPEC ELECTRIC LIGHT & POWER CO. Incorporated in Feb., 1906, for the purpose of installing an electric power and lighting plant at Sultepec, Mexico. Owing to conditions which existed in Mexico during 1916, there was no transfer of funds owing to the abnormal rate of exchange. The company was unable to pay interest on its bonds of which $684,000 were outstanding. We were informed that the property was sold for the benefit of bondholders and (see below) was paid on each $1,000 bond, leaving no equity for the capital stock, which is without value.

Payments have been as follows:

11/26/24— 9% of face amount of C. of D.
12/22/28—18½% of face amount of C. of D.
12/ 6/38— 2% of face amount of C. of D.
6/26/39—7/10% of face amount of C. of D.
7/ 9/40—6/10% of face amount of C. of D.
5/ 9/41—5/10% of face amount of C. of D.
5/ 4/42—5/10% of face amount of C. of D.

of which are now outstanding in the face amount of $676,000.

Brooklyn Union Elevated Railroad Company. See City Bank Farmers Trust Company, New York City.

Brotherhood Investment Co. (Ohio.) See Central National Bank, Cleveland, Ohio.

Brotherhood of Locomotive Engineers Securities Corporation of Pa. See
United States District Court, N. Y. C.
Fidelity-Philadelphia Trust Co., Phila., Pa.

Browne-Moore Company. See United States District Court, Grand Rapids, Mich.

Browne Vintners Co. See Distillers Corp.-Seagrams, Ltd.

Brunswick Construction Co. See Irving Trust Company, N. Y. C.

Bryant Park Bank, New York, N. Y. Brown & Brown, attorneys, located at 291 Broadway, New York, N. Y., informed us on Dec. 11, 1942, that this bank was liquidated some years ago and final liquidating dividend was paid to stockholders. Shareholders who have not received this dividend should apply for same to the New

York State Comptroller, Refund Bureau, Albany, N. Y.

Buffalo, Bellevue & Lancaster Railway Co. See Marine Trust Company, Buffalo, N. Y.

Buffalo Brewing Company. See Marine Trust Company, Buffalo, N. Y.

Buffalo City Gas Co. See Guaranty Trust Co., N. Y. C.

Buffalo Cold Storage Co. See Marine Trust Company, Buffalo, N. Y.

Buffalo Copper & Brass Rolling Mills. See Chase National Bank, N. Y. C.

Buffalo & Erie R. R. Equipment Trust. See Corn Exchange National Bank & Trust Co., Phila., Pa.

Buffalo General Electric Co. See Marine Trust Company, Buffalo, N. Y.

Buffalo & Lackawanna Traction Co. See Marine Trust Company, Buffalo, N. Y.

Buffalo Men's Hotel. See Marine Trust Company, Buffalo, N. Y.

Buffalo & Susquehanna Ry. Co. See Supreme Court, Buffalo, N. Y.

Buffalo Turn Verein. See Marine Trust Company, Buffalo, N. Y.

Buffalo Weaving & Belting Co. See Marine Trust Company, Buffalo, N. Y.

Buffalo & Williamsville Electric Railway Co. See Marine Trust Company, Buffalo, N. Y.

Burgemeister Brewing Company. We received the following letter from Wm. R. Stuart & Company, 135 S. La Salle St., Chicago, Ill., dated Feb. 9, 1939: "Your letter of Feb. 3rd addressed to the Warsaw Brewing Corporation, Warsaw, Ill., has been referred to us. At the time the Federal District Court authorized the sale of the unexchanged Burgemeister Brewing Company stock, the price named in such authorization was 50 cents per share, and the stock was sold at this price. The Court further authorized the following deductions: Tax, $.04; expenses of depositary, $.06; depositary fee, $.20; total, $.30. This leaves a balance of 20 cents per share available to stockholders who did not exchange their stock within the time limit which was some time during Mar., 1936. Therefore, upon the surrender of the certificate for 200 shares of Burgemeister Brewing Company stock held by the Boswell Estate, together with the proper certificates showing authorization of the proper indorsement of the certificate, there will be available the sum of 20 cents per share. If you will forward the certificate with the proper papers attached to us, we will be glad to remit at the rate of 20 cents per share."

Burlington & Missouri River R. R. (Nebr.) Consolidated with the Chicago, Burlington & Quincy R. R. about 1880. Stock was exchanged share for share. See Chicago, Burlington & Quincy Railroad Company.

Burnrite Coal Briquette Company. See Fidelity Union Trust Company, Newark, N. J.

Bush Terminal Printing Corporation. See Guaranty Trust Company, New York City.

Butler and Grove City Railway Company. See North Western Pennsylvania Traction Company.

Butler Hall, New York City. See Continental Bank & Trust Co., N. Y. C.

Butterfield Realty, Inc. See Bank of Manhattan Company, New York City.

Bynum Irrigation District. See
National Rockland Bank of Boston, Mass.
Guaranty Trust Company, N. Y. C.

C

Cache LaPoudre Company. See Bankers Trust Co., New York City.

Cady Lumber Corporation. See Manufacturers Trust Co., N. Y. C.

Cairo & St. Louis R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Cairo & Vincennes Railroad. Property foreclosed and was bought by the Trustees of the First Mortgage for $2,000,000. The sale price of the road, being less than the amount of the first mortgage, did not afford any payment or recognition of subsequent claims. In 1880 it was reported by J. S. Morgan & Co., now J. P. Morgan & Co., that the First Mortgage bondholders could claim their pro rata share of the sale price upon surrender of their bonds. Those that deposited their bonds received dollar for dollar in common stock of a new company, which was subsequently exchanged for common stock of the Wabash, St. Louis & Pacific Railway Company. This latter road was subsequently consolidated into the Wabash Railroad. Not confirmed.

Calamba Sugar Estate. (Press Report 2/3/42.) Payments Ended by War. Buyer of Calamba Sugar Estate Acts Under Force Majeure Clause. The New York Curb Exchange has been advised by Calamba Sugar Estate that "because of war conditions and the bombing of the estate's property in the Philippines the purchaser has taken refuge in the force majeure clause of his contract for the purchase of Calamba Sugar Estate's properties and did not make the payment due on Jan. 2, 1942.

"Under the circumstances and because of war conditions, no further disbursements in liquidation are contemplated until the situation has at least partially cleared up," the advice said.

Sale of the estate's property to Vincente Madrigal was made July 11, 1941, and a plan of liquidation was approved Dec. 11, 1941. A dividend of $4 a share was paid Dec. 24 to stockholders of record on Dec. 16.

California Copper Corp. Merged to form California-Engles Mining Co. Stock exchanged on a share for share basis.

California Dressed Beef Co. See Bank of America N. T. & S. A., Los Angeles, Calif.

California-Idaho Company. See City Bank Farmers Trust Company, New York City.

California-Nevada Copper Co. See Guaranty Trust Company, New York City.

California Petroleum Corporation. See Texas Company (The) (Delaware).

California Trust Company, 629 South Spring St., Los Angeles, Calif. Holds unclaimed funds for unstamped bonds of the following:

CHRISITE REALTY CORPORATION. California Trust Company holds for payment to holders of Certificates of Deposit for Chrisite Realty Corporation. First Mortgage, 6½% S. F. G. Bonds the amount of $136.50 per $1,000.

MARTI, HUGH A., CO. The California Trust Company of Los Angeles, Calif., made a payment of $1.30 on each $1,000. Secured 6½% Bond due 1945.

SEVENTH & NORMANDIE BLDG. CORP. The California Trust Company of Los Angeles, Calif., made a payment of $261.44 on each $1,000 First 6½% Bond due 1928-42.

California Wine Association. The Calwa Company, formed to take over all the assets of this company, paid the stockholders of the California Wine Association $105 per share in liquidation.

Callendar Insulating & Water Proofing Company. See Fidelity Union Trust Company, Newark, N. J.

Calton Court Apts., New Rochelle, N. Y. See Calton Court, Inc.

Calton Court, Inc. (Calton Court Apts.), New Rochelle, N. Y. See Bank of Manhattan Company, New York City.

Calumet & South Chicago Railway. Property sold in June, 1936 for $1,400,000. The dissenting bondholders received cash. The assenting bondholders received securities of the Chicago Surface Lines, Inc.

Camaguey Sugar Co. See National City Bank of New York, New York City.

Camden Trust Company (Formerly Camden Safe Deposit & Trust Co.), Camden, N. J. Informed us in January, 1942, that they hold unclaimed funds for the following securities that are outstanding:

ALBERMARLE ZINC & LEAD COMPANY. The Camden Safe Deposit & Trust Company, of Camden, N. J., holds certain funds for distribution on the First Mortgage 6% Bonds due Oct. 1, 1912.

AVALON DEVELOPMENT COMPANY. The Camden Safe Deposit & Trust Company of Camden, N. J., holds certain funds for distribution on bonds due Dec. 1, 1924.

CAPE MAY ILLUMINATING COMPANY. The Camden Safe Deposit & Trust Company of Camden, N. J., holds certain funds for distribution on the First Mortgage 5% Bonds due Mar. 1, 1936.

INTERNATIONAL POULTRY SALES CO. We received the following letter from the Camden Safe Deposit & Trust Co., Camden, N. J., signed by Mr. Henry R. Fredericks, Asst. Vice Pres., and dated Dec. 10, 1937: "Acknowledgment is made of your letter of Dec. 8, 1937, informing us that your client is the holder of one or more International Poultry Sales Company First Mortgage 6% Gold Bonds payable Jan. 1, 1935. For your information, the mortgage under which these bonds were issued and secured was foreclosed several years ago and the property sold, the amount realized from the foreclosure sale representing only 2.8% of the face value of the bonds. At the time of the foreclosure there were three methods of paying the bondholders their proportionate shares realized. 1. The bondholders who originally filed their claims with the Receiver were to receive their proportionate share from him. 2. Others who deposited their bonds with the Bondholders' Protective Committee, the depositary for which was the Lincoln Trust Co., Scranton, Pa., were to be paid through this source. 3. There were also deposited with the Camden Safe Deposit & Trust Co. as Trustee for the bondholders 2.8% of the amount of each outstanding bond, which had not been filed with the Receiver or deposited with the Bondholders' Protective Committee. If you will give us the numbers of the bonds which your client holds it will enable us to determine which method of payment of the bonds."

TACONY-PALMYRA BRIDGE COMPANY. The Camden Safe Deposit & Trust Company of Camden, N. J., holds certain funds for distribution on the 7% Debenture Bonds due Dec. 1, 1952, which were called on June 1, 1936, at 105 and accrued interest.

Canada-American Trust Shares, First Trust, Winnipeg, Can. Discontinued 1934. Liquidating dividend, $2.482 per share.

Canadian Cereal & Flour Mills, Ltd. See Montreal Trust Co., Montreal, Que.

Canadian Mfg. & Dev. Co. Merged with Aluminum Co. of America.

Canadian Northern Prairie Lands Company, Ltd. The liquidator is in a position to issue checks for cash payment on account of repayment of capital, being at the rate of $4.50 per share. Shareholders on the London Register are requested to send their share certificates to the British Empire Trust Co., Ltd., Stafford House, 14-20 King William St., London, England. Shareholders on the Canadian Register should send their certificates to I. C. Hall, 411-416 Dominion Bank Bldg., Toronto, Can., or to the Canadian Bank of Commerce, Toronto. Certificates, when deposited, will not be returned, but a receipt for same will be issued, along with the check for the cash payment.

Canadian Paperboard Company, Limited. See Chartered Trust & Executor Co., Toronto, Ont.

Canadian Puget Sound Lumber Company. See Montreal Trust Co., Montreal, Que.

Canadian Puget Sound Saw Mill Co., Ltd. See Bankers Trust Co., N. Y. C.

Canadian Rail & Harbor Terminals, Ltd. See City Bank Farmers Trust Company, New York City, and the Toronto General Trusts Corporation, Toronto, Ontario.

Canadian, Wm. R. Rogers. Sold to Oneida Community, Ltd., in July, 1912. Preferred stockholders received $25 per share in cash. There was no equity left for the common stockholders.

Canal Louisiana Bank & Trust Co. The Canal-Commercial Trust & Savings Bank of New Orleans, La., reported in 1925 that the above bank had been practically liquidated. The liquidators informed the bank that they would pay a final dividend of about $1.00 or $2.00 per share in 1926. The total dividends paid to 1925 amounted to $34 per share.

Canal National Bank, Portland, Me. Holds unclaimed funds for the following as of Dec. 14, 1942:

DEEP SEA FISHERIES, INC. The Canal National Bank of Portland, Me., informed us as follows on Feb. 5, 1938: "The First Mortgage 8% Bonds dated Nov. 1, 1921, and due 1931, were issued in $10, $100 and $1,000 denominations. This bank still holds on deposit some cash for the payment of the remaining bonds still outstanding under a decree of the District Court of the United States, District of Maine, dated June 15, 1927, as follows: 'Ordered, Adjudged and Decreed that said The Canal National Bank of Portland, Trustee as aforesaid, be and it hereby is authorized and directed to distribute the sum of $25,951.56 to the holders of bonds not surrendered as a part of the purchase price of the mortgaged property of said defendant at the rate of $132.6428 on each $1,000 bond, endorsing on each such bond the amount paid ....'."

Canal National Bank (cont.) 12/20/41. There is still a small balance of $3,152.68 for payment of bonds not yet presented. The Canal National Bank of Portland, Me., by G. K. Bradford, Asst. Trust Officer.

Cannon Manufacturing Company. See City Bank Farmers Trust Company, New York City.

Cape Breton Coal, Iron & Railway Co., Ltd. First Mortgage 6% Bonds due July 1, 1941. Burchell, Smith, Parker & Fogo, Barristers, Chronicle Bldg., Halifax, Nova Scotia, reported as follows on May 2, 1941: "The Mortgage or Trust Deed securing the bonds of the above company was foreclosed and all the assets of the company covered thereby were sold under the Order of the Supreme Court of Nova Scotia in the year 1929. The purchase price was $25,000. The purchaser at the Sheriff's Sale was Mr. William [illegible]anson, who nominated Broughton Collieries, Limited, to receive the conveyance of the property. The purchase price was paid partly in cash and partly by delivery of bonds. The Trustee had substantial disbursements, costs and outlays and the amount for distribution among the bondholders whose bonds had not been used in payment of the purchase price only amount to the sum of $284.19. Accordingly, each holder of bonds not used in payment of which, according to our records, there were 165 bonds of £100 each, was entitled to receive for his bond and all unpaid coupons, the sum of approximately $1.70 for each bond and unpaid coupons, which we think comprised July 1st, 1915, and all subsequent coupons. The Electric and General Investment Company, Limited, of Falcon House, Aldergate St., London, E. C. 1, was the Trustee under the Mortgage or Trust Deed of the above company and no doubt if you will write to them they will advise you as to the sum, if any, which would be payable upon surrender of the bonds in question."

Cape Breton Electric Company, Limited. See Royal Trust Company, Halifax, Nova Scotia.

Cape Fear & Yadkin Valley Ry. Co. See United States District Court, Charleston, S. C.

Cape Girardeau Bridge Co. See United States District Court, St. Louis, Mo.

Cape May Illuminating Company. See Camden Trust Company, Camden, N. J.

Capital City Hotel Co. See First National Bank, Montgomery, Ala.

Capital Freehold Land Trust. Capital Freehold Land & Investment Co., Ltd. Release by Federal Trade Commission in 1933. Capital Freehold Land Trust: (2-495), Chicago (Arthur L. Farwell, Robert G. McGann, and Albert D. Farwell, Trustees), proposing to issue shares of beneficial interest in a common law Trust or Massachusetts Trust pursuant to a plan of readjustment or reorganization of a trust created by Trust Deed dated June 4, 1915, between Capital Freehold Land & Investment Co., Ltd., and Francis C. Farwell, Hobart C. Chatfield-Taylor, and George Findlay. The reorganization is being supervised by a court and the date of the proposed issuance and distribution of shares is dependent upon court action. The number of shares to be issued will depend upon the decision of the court supervising the reorganization. If the court decides that the Trustees have the right to transfer all assets of the Trust Estate to the issuer for all shares to be issued by the issuer, 176,793 shares will be issued. If, however, the court determines that holders of certificates issued under the deed of 1915, who do not consent to take shares of the issuer are entitled to cash, the number of shares to be issued will be equal to the number of parts evidenced by participation certificates issued under the trust deed of 1915. The Trustees, whose address is 208 S. La Salle St., Chicago, Ill., are authorized to receive notices. The Better Business Bureau of Chicago called Mr. Robert G. McGann on the telephone and Mr. McGann prefers not to divulge any information unless he knows who requests it. The Better Business Bureau will consult the reorganization plan and notify us of the results. In the meantime we suggest the registered holder to write to Mr. McGann, and then notify us if he does not receive an answer.

Capital National Bank, St. Paul, Minn. The Capital National Bank reported in 1925 that the deposits were assumed by the Merchants National Bank of St. Paul. No liquidating dividends had been paid on the stock up to 1925, but it was estimated at that time that the stockholders would eventually receive between $70 to $80 per share in liquidation over a period of years.

Capitol Bldg. Co. See Detroit Trust Co., Detroit, Mich.

Carbo-Oxygen Co., Pittsburgh, Pa. On Aug. 31, 1937, the stockholders approved merger with National Cylinder Gas. Co.

Carbon Steel Company. See Peoples-Pittsburgh Trust Co., Pittsburgh, Pa.

Carey Printing Corporation (Del.). See Manufacturers Trust Company, N. Y. C.

Carib Syndicate, Ltd. Press report dated May, 1941: "A special meeting of stockholders of the Carib Syndicate, Ltd., has been called for May 27 to vote on a plan for corporate dissolution. At the close of business on April 30 cash and receivable items amounted to $840,335 and marketable securities to $3,750. In addition, the company has oil properties and other securities valued at about $337,000. If the stockholders vote in the affirmative on the proposal, it is understood that the directors propose to make an initial distribution of $1.20 each on the 667,300 shares of stock."

Carolina-Georgia Service Co. See Marine Midland Trust Co., N. Y. C.

Carolina & Yadkin River Ry. Co. See Chase National Bank, N. Y. C.

Carson Hill Gold Mining Company. See First National Bank, Boston, Mass.

Cascade Paper Company of Washington. See Witt, John P., & Company, Cleveland, Ohio.

Cascadilla School Association. See Tompkins County Trust Co., Ithaca, N. Y.

Case, J. I., Plow Works, Inc. Acquired by Massey Harris Co., Ltd., in Feb. 1928. Holders of preferred stock received $60 per shares and common $1.60 per share.

Castle Dome Development Company. Stock exchangeable on a share for share basis for stock of the Pinto Valley Co., which see.

Catskill and New York Steamboat Co., Ltd. See Brooklyn Trust Company, 26 Broad St., N. Y. C.

Cawthra Apartments, Ltd. See Toronto General Trusts Corporation, Toronto, Ont.

Cayey-Cacuas Tobacco Company. Incorporated in New York and was located at 152

Water St., New York City. The company dissolved in 1917. Mr. Haydock a partner of Parker, McElroy & Company states that the stockholders received the amount they put into the company. Mr. Ludlow Chrystie liquidated the company. If the stock is stamped it is worthless.

Cedric Apartments. See American Security & Trust Co., Washington, D. C.

Cellufoam Corporation of Delaware. Assets acquired by Masonite Corporation, 111 W. Washington Street, Chicago, Illinois, November 15, 1939.

Cellufoam Corporation of New Jersey. Assets acquired by Masonite Corporation, 111 W. Washington Street, Chicago, Illinois, November 15, 1939.

Celotex Company. See City Bank Farmers Trust Company, New York City.

Central Arkansas & Eastern Railroad Company. Pro rata distribution of $152,768 was ordered to owners of first mortgage bonds, secured by Central Arkansas & Eastern Railroad Company on a basis of approximately $140.80 per $1,000 Bond. The railroad was abandoned in 1937 and the fund represents proceeds from the sale of certain assets. Bonds will be stamped on payment of the distribution stating their face value has been reduced to $859.20. Company was a subsidiary of the St. Louis Southwestern Railway (Sept. 19, 1939.) Federal Court at St. Louis, Mo., approved payment of $140.80 on each $1,000 First Mortgage Bond on or about Sept. 23, 1939.

Central Atlantic States Service Corporation. See City Bank Farmers Trust Company, New York City.

Central Bank of Bingham. We received the following letter from the Utah State National Bank, Salt Lake City, Utah, signed by A. C. Strong, Asst. Cashier, and dated Oct. 20, 1938. "The Central Bank of Bingham has liquidated, and there are funds to pay final liquidation dividends on this stock. We are not in a position to tell you the amount per share being paid, due to the fact that there have been several dividends paid prior to this final one, but we do have in our possession a list of stockholders and the amount now due on each and every certificate that is outstanding. If you would care to send us your customer's name and the number of shares he now holds, we can tell you the amount he would receive for the surrender of his stock certificate.

Central Branch Union Pacific R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Central California Dairy Farms, Inc. See Bank of California National Association, San Francisco, Cal.

Central Car Company. See Wisconsin Central Company.

Central Counties Finance Co., Inc. (Delaware). Incorporated in Delaware on Feb. 5, 1924, and filed Consent to Dissolution on Feb. 3, 1932. This company qualified in California on Dec. 31, 1924 and withdrew from intrastate business in California on Feb. 27, 1932. The officers were Harold G. Snodgrass, President, and R. E. Myers, Secretary and Treasurer, both of 333 Montgomery St., San Francisco, Calif. The Vice President was A. F. Fitzgerald of San Luis Obispo, Calif. The Better Business Bureau of San Francisco, Calif., informed us on Feb. 12, 1943, that Miss Arata, secretary to Mr. Harold G. Snodgrass, advises that the company is still in existence, and that its headquarters are in San Luis Obispo, Calif.

Central Electric Company. See
Fidelity Union Trust Co., Newark, N. J.
Maryland Trust Co., Baltimore, Md.

Central Foundry Company. See Marine Midland Trust Company of New York, N. Y. C.

Central Fuel Co. See Bankers Trust Co., N. Y. C.

Central Hanover Bank & Trust Company, 70 Broadway, New York City. Our records indicate that this bank holds unclaimed funds and/or new securities for certain outstanding securities of the following companies which have not been presented for collection. Some records were not confirmed by the Central Hanover.

ACQUACKANONK WATER CO. 5% Bonds dated 11/1/1889 and due 1939. See under Paterson Savings Institution, Paterson, N. J.

AMERICAN COMMUNITY POWER CO. The 5½% bonds due 1931 received the following payments in liquidation: $198.11, $70, $1.10 and 2½ shares of common stock of General Public Utilities, Inc., for each $1,000 bond. Exchange made at Central Hanover Bank & Trust Company, New York City,

AMERICAN COTTON CO. The 6% Debenture Bonds due 1905 have a liquidating value of $20.40 per $1,000 bond. Unstamped bonds should be sent to the Central Hanover Bank & Trust Company, New York City, for collection.

ASPEN SHORT LINE. According to reports security holders of this company received bonds and stock of the Colorado Midland Railway Company from the Central Hanover Bank & Trust Company, New York City, in 1898.

ATCHISON & PIKES PEAK R. R. Certificates of Dep. for First Mortgages 6% Bonds have a liquidating value of 7½%. Collect from Central Hanover Bank & Trust Co. of New York City.

ATCHISON, TOPEKA & SANTA FE RAILWAY CO. The Central Hanover Bank & Trust Company, 70 Broadway, New York, informed us as follows on May 7, 1936: "With reference to the Atchison, Topeka and Santa Fe Railway Company, and its predecessor the Railroad Company, we wish to advise that the General Mortgage 4% Bonds and Scrip of the Railroad Company are exchangeable in $500 lots under the terms of the reorganization plan for 75% of General Mortgage Bonds and 40% of Adjustment Mortgage Bonds of the Railway Company, and the Second Mortgage Class A Income Bonds and Scrip are exchangeable in $500 lots for 113 shares of preferred stock of the Railway Company. The General Mortgage and Adjustment Mortgage Scrip Certificates of the Railway Company are exchangeable in lots of $500 only for a like amount of General Mortgage and Adjustment Mortgage Bonds. The Preferred Stock Scrip of the Railway Company is exchangeable in $100 lots for 1 share of preferred stock.

BELT LINE RY. CO. The First Mortgage Bonds have a decree value with the Central Hanover Bank & Trust Company, New York City.

BETHLEHEM ASSOCIATES, INC. Debenture 6% Bonds due 1986 have a liquidating value of $177.40 per $1,000 bond. Collect on

Central Hanover Bank & Trust Co. (cont.)

unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

BIRMINGHAM & SOUTHEASTERN RY. CO. The First 6% Bonds due 1961 have a decree value of $158.62 per $1,000 bond with Nov. 1, 1916, and subsequent coupons attached. Collect from the Central Hanover Bank & Trust Company, New York City.

BRISTOL LAND CO. A payment of $12.10 will be made upon each of the outstanding First Mortgage 4% Bonds dated March 1, 1890. Collect from the Central Hanover Bank & Trust Company, New York City.

BROOKLYN EDISON SELLING CO. Stock exchanged at par for 99-Year 6% Purchase Money Mortgage Bonds of the Kings County Electric Light & Power Co. We understand that three other payments were made and a final payment when the company was wound up. These payments may be obtained at the Central Hanover Bank & Trust Co., New York City.

BROOKLYN & MONTAUK R. R. It was reported that the common stock of this company was exchanged at par for stock of the Long Island R. R. Company. The preferred stock received $130 par value of Long Island stock for each $100 par share. The 5% bonds due 1938 were paid probably at par at the Central Hanover Bank & Trust Company, New York City.

BROOKLYN RAPID TRANSIT CO. Certificates of Deposit for 5% bonds due July 1, 1918, will receive for each $1,000 Certificate at the Central Hanover Bank & Trust Company, New York City; $1,100 in new 6% bonds, $100 in new 6% Preferred Stock and $50 cash. Certificates of Deposit for First Ref. Mortgage Bonds due July 1, 2002, will receive at above bank; $720 in new 6% bonds, $100 in new 6% Preferred Stock and 3.2 shares of new stock. Preferred and Common Stock of Brooklyn Rapid Transit Co.—worthless.

CAIRO & ST. LOUIS R. R. Property foreclosed in 1881. Our records indicate the bonds and stock of this company were exchangeable for bonds and stock of the succeeding company. The Central Hanover Bank & Trust Co. of New York City was trustee for the bonds.

CENTRAL BRANCH UNION PACIFIC R. R. Certificates of Deposit for Funded Coupon 7% Bonds upon surrender of their certificates to the Central Hanover Bank & Trust Company, New York City, received a final payment of 7½%. Acquired by Missouri Pacific.

CHICAGO & EASTERN ILLINOIS R. R. The Purchase Money 30-Year First Lien 5% Bonds due Feb. 1, 1942, received the following payments:

	1st Payment	$200.00	per $1,000 bond
	2nd Payment	18.76	per $1,000 bond
	3rd Payment	125.00	per $1,000 bond
	4th Payment	95.00	per $1,000 bond
1921	5th & Final	32.85	per $1,000 bond
	Total	$471.61	per $1,000 bond

Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City. Collect from Chemical National Bank & Trust Co. of New York City on the Gen. Cons. & First 5% Bonds due 1937. Collect from Chemical on the Ref. & Imp. 4% bonds due 1955.

Central Hanover Bank & Trust Co. (cont.)

CHICAGO, ROCK ISLAND & PACIFIC R. R. The 4% Bonds due 2002 with May 1, 1914, and subsequent coupons attached have a decree value of $98.50, $8.50 and 66⅓c per $1,000 bond. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

CINCINNATI ABATTOIR COMPANY. Value of 7% notes due 1929 stamped showing liquidating payment of 23.92% paid. Incorporated April 22, 1893, in Ohio to do a general slaughtering and meat packing business. On May 5, 1922, a receiver was appointed. The property was sold at foreclosure sale in 1924 and the bondholders received the following: $100, $50, $82, and $7.20 or a total of $239.20. If the bonds are stamped showing that payments of 23.92% have been paid, they are without value. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

CINCINNATI, JACKSON & MACKINAW RAILWAY CO. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City. Property foreclosed in 1897. The First Mortgage Bonds of this company due June 1, 1991, with December 1, 1894, subsequent coupons attached received only $145 on each $1,000 bond, leaving no equity for the stockholders. Therefore, we submit the capital stock as worthless.

COLDAK CORPORATION. The Coll. Trust 6½% S. F. Conv. Notes due Sept. 15, 1933, with Sept. 15, 1928, and subsequent coupons attached, have a decree value of $81 per $1,000 bond. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

COLORADO MIDLAND RAILWAY COMPANY. Unstamped bonds have a decree value of $85.55 per $1,000 bond. Collect from the United States District Court, Denver, Col. We understand that the V. T. C. for common and preferred stock, if presented to the Central Hanover Bank & Trust Company, New York City, will receive $12.50 and $30 per share respectively.

COLORADO SPRINGS & CRIPPLE CREEK DISTRICT RAILWAY. The Central Hanover Bank & Trust Company, New York City, made the following payments on the First Mortgage Bonds:

May, 1923—	$150.	per $1,000. bond	
June, 1924—	100.	" " "	
1942—	168.75	" " "	(Final)

DENVER CITY CABLE RY. CO. Reorganized as Denver City R. R. Old First Mortgage Bonds with Jan., 1894, and subsequent coupons attached were exchanged for First Mortgage Bonds of the successor company, at the Central Trust Company, New York City, now Central Hanover Bank & Trust Company.

DERY, D. G., CORP., ALLENTOWN, PA. The First Mortgage 7% Bonds due 1942 have a decree value of $122.57 (representing three payments) per $1,000 bond. Collect from the New York Trust Company, New York City, on unstamped bonds. The Certificates of Deposit for these bonds received four payments totaling $116.32 from the Central Hanover Bank & Trust Company, New York City.

DETROIT UNITED RAILWAY CO. Incorporated in Michigan in 1900 and was

Central Hanover Bank & Trust Co. (cont.)
located at Highland Park, Mich. On March 10, 1925, receivers were appointed. The property was subsequently foreclosed and the First Mortgage 6% Bonds due 1929 and First Mortgage Coll. Tr. 5½% Bonds bearing 31% paid on account of principal received $151.715032 per $1,000 bond. One hundred and eleven coupons maturing Jan. 1, 1925, received $5.40053 each; 8,275 coupons maturing July 1, 1925, received $5.4053 per coupon. Equipment Trust Series A 6% Bonds due 1925-34 received $146 per $1,000 bond. Collect from Central Hanover Bank & Trust Company, New York City. There was no equity left for any stock.

DULUTH GAS & WATER CO. Sold to City of Duluth for $1,250,000 in Jan., 1898. The Total Indebtedness was $1,586,029. No equity for the stock. The Franklin Trust Co. and Central Hanover Bank & Trust Co., were Trustees of the First Mortgage and Consolidated bonds respectively.

DURHAM COAL & IRON COMPANY (N. Y.) Value of First Mortgage 5% Bonds due 1936. Value of 6% Bearer Scrip Cfts., dated 1914, and due 1918. Value of common stock, par $100. The property of this company was foreclosed and sold in 1930 to satisfy the first mortgage indebtedness. The amount received from the sale was sufficient to pay $150.49 on each $1,000 bond leaving no equity for the junior securities. Bonds stamped as having received this first and final payment are worthless. Therefore we submit the scrip and capital stock as worthless as of Mar. 16, 1936. Collect on bonds from the Central Hanover Bank & Trust Company, New York City.

EDISON ELECTRIC ILLUMINATING CO. OF BROOKLYN. We understand that Certificates of Deposit for certain securities of this company have a liquidating value. Collect from the Central Hanover Bank & Trust Company, New York City.

FISK RUBBER CO. The 5½% Notes due 1931 have a decree value of $581.69 per $1,000 bond. The First 8% Bonds received $673.17 per $1,000 bond. Collect on the notes from the Central Hanover Bank & Trust Company, New York City. The Chase National Bank of New York City made the payments on the 8% bonds.

FISK RUBBER CORPORATION. Sold to U. S. Rubber Company. Fisk Rubber common received $6.00 in cash and ¼ share of U. S. Rubber common for each share held. Exchange was made at the Central Hanover Bank & Trust Co., New York City.

FORT WAYNE & WABASH VALLEY TRACTION CO. The Coll. Trust 6% Bonds dated Mar. 2, 1914 and due Mar. 1, 1919, received $1,060.50 per $1,000 bond. Collect from the Central Hanover Bank & Trust Company, New York City.

FULTON ELEVATED RAILWAY OF BROOKLYN. Value of First Mortgage 5% Bonds due 1929. This company merged with the Kings County Electric Railway Co. in 1895. On Sept. 1, 1896 the company defaulted in interest on the bonds. In 1897 it was reported that the company reorganized as the Nassau Electric Co. The trustee informed us on March 23, 1937, that their records do not indicate that any other payment than $506.08 was ever made. Collect on unstamped bonds from the Central Hanover Bank & Trust Co., New York City.

GRAND RIVER COAL & COKE CO. The First 6% Bonds due 1919 were paid at par by the Central Hanover Bank & Trust Co., New York City.

HAMILTON LOAN & TRUST COMPANY. Incorporated Feb. 1, 1887, in Nebraska and was located at 150 Broadway, New York City, in 1893, and had its corporate office at Kearney, Neb. The company had outstanding $254,310 of first mortgage loans and $212,000 of debenture bonds. The Union Trust Company of New York was Trustee for most of the bonds. From what records we have on this case the first mortgage was foreclosed and the bonds were not paid in full. There was no equity left for the stock, which in our opinion is without value.

HAWKINSVILLE & FLORIDA SOUTHERN RY. CO. The Union Trust Company of New York, now Central Hanover Bank & Trust Company, as trustee, paid the bondholders $233.90 in cash on each $1,000 bond, and the balance in bonds of the Georgia, Southern & Florida R. R.

HOSTER-COLUMBUS COMPANY. The preferred stock has a liquidating value of 30% of its face value. Collect from the Union Trust Company (probably New York City, now Central Hanover Bank & Trust Co.)

INDIANAPOLIS, DECATUR & SPRINGFIELD RAILWAY CO. B. A. Sands and R. B. F. Pierce, Trustee, paid $1,022.37 for each $1,000 bond. These funds are probably held by the Trustee named in the bond, or the United States District Court, at Springfield, Ill. See Indianapolis, Decatur & Western Railway Company. The holders of Certificates of Deposit for First Mortgage Bonds received 100% in new 5% bonds at the bank now known as the Central Hanover Bank & Trust Company, New York City.

INTERNATIONAL & GREAT NORTHERN RAILWAY COMPANY. The Three Year 5% Notes due Aug. 1, 1914, have a decree value of $412.63 per $1,000 Note with Aug. 1, 1914, coupon attached. Collect from the Central Hanover Bank & Trust Company, New York City.

KANSAS CITY & OMAHA RAILROAD COMPANY. Our records disclose that the bonds of this company were exchangeable for stock of the Kansas City & Omaha Railway Company in 1900. This exchange apparently applied only to deposited bonds, because the Special Master made distributions of $9.11 on each $1,000 bond, probably the undeposited bonds. The Central Hanover Bank & Trust Company, New York City, was Trustee.

KYCOGA LAND CO. Paid a dividend of $1.00 per share in 1939. We refer you to the Central Hanover Bank & Trust Company, New York City, for further information.

LAKE ERIE, ALLIANCE & SOUTHERN RAILWAY COMPANY. On Nov. 24, 1893, a Receiver was appointed on application of the Central Trust Company of New York, Trustee of First Mortgage Bonds. Road was sold under foreclosure on Jan. 3, 1895, for $100,000. There were outstanding $336,000 of First Mortgage Bonds that received $185 on each $1,000 bond. In view that the First Mortgage

Central Hanover Bank & Trust Co. (cont.)
Bondholders were not paid in full, there was no equity left for the 6% Income Bonds, which are without value. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

LAKE SUPERIOR SHIP CANAL R. R. AND IRON CO. First Mortgage 7 3/10% Land Grant Bonds due 1901 have a decree value of $9.96 per $1,000 bonds. Collect from Central Hanover Bank & Trust Co. of New York City, or the U. S. District Court of Detroit, Mich.

LEXINGTON MOTOR COMPANY. First Mortgage Coll. Trust 7½% Bonds due 1934. See under Manufacturers Trust Co., New York City.

LITTLE ROCK & MEMPHIS RAILROAD. Certificates of Deposit for First Mortgage Bonds were presented to the Central Hanover Bank & Trust Company, New York City, and received $379,349 in bonds of the Choctaw & Memphis Railroad Company, and $17.07 in cash for each $1,000 certificate.

LOUISVILLE LIGHTING COMPANY. The bonds dated Feb. 1, 1910, received a payment of $30 per bond, which, it was reported, was to have been applied upon the $277.50 mentioned herein. We do not know if the $277.50 was another payment. We refer you to the Central Hanover Bank & Trust Company, New York City, for further information.

MEMPHIS CONSOLIDATED GAS & ELECTRIC COMPANY. Consolidated and Ref. 5% Bonds due 1943, received $863.16 per $1,000 bond with Jan. 1, 1920, and subsequent coupons attached by order of the United States District Court, Memphis, Tenn. The Central Union, now Central Hanover Bank & Trust Co., of New York City, was Trustee. The Memphis Power & Light Company, located at Memphis, Tenn., informed us that the properties of this company were sold under decree of foreclosure brought in the District Court of the United States for the Western Division of the Western District of Tennessee by the Central Union Trust Company of New York City, Trustee. The amount available for holders of bonds was $863.16 per $1,000 bond, leaving a balance due of $317.46, for which a deficiency judgment was entered against Memphis Gas & Electric Company, successor by consolidation to Memphis Consolidated Gas & Electric Company. However, since the latter and the Memphis Gas & Electric Company have no assets the deficiency judgment is uncollectible and, therefore, the holder of the Refunding Bonds due 1943 may expect no further payments.

MISSISSIPPI & MISSOURI R. R. We understand that a dividend was paid on the assented stock by the Central Hanover Bank & Trust Company, New York City.

MOBILE & DAUPHIN ISLAND R. R. & HARBOR CO. The First Mortgage bondholders were requested to prove their bonds to Chas. K. Holt, Register of the Chancery Court, Mobile, Ala., in 1901. We believe the Central Hanover Bank & Trust Company, New York City, was Trustee.

MUSCLE SHOALS, BIRMINGHAM & PENSACOLA RY. CO. The First Mortgage 6% Series A Bonds due July 1, 1942, have a decree value of $60.06 per $1,000 bond. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

NEW MEXICO LAND & IRRIGATION CO. (N. J.). 6% Reorganization Certificates are worth $110 and interest. Nothing was paid on the principal of the bonds. Coupons numbered 1 to 6, inclusive, are worth $1.61562; $1.25930; $1.22608; $1.19285; $1.15963; and $1.12641 respectively. Payments made by Central Hanover Bank & Trust Co., New York City.

NEW YORK & WESTCHESTER WATER CO. The First Mortgage 6% Bonds dated Dec. 1, 1890, and due 1920, received $85.76 per $1,000 bond. Collect from the Central Hanover Bank & Trust Company, New York City. The 5% Prior Lien Bonds due Oct. 1, 1927, were held subject to the First Mortgage 6% Bonds and therefore are worthless.

NEW YORK & WESTCHESTER WATER COMPANY. 5% Prior Lien Mortgage Bonds due Oct. 1, 1927. First capitalized with $500,000 in bank. Soon a Second Mortgage was issued for $500,000. Later a Prior Lien Mortgage was made to take preference over the other bonds. Only $200,000 of Prior Lien Bonds were sold, and the Court of Appeals at Albany was expected to hand down a decision as to whether the bonds were valid or not (1903). Property sold under foreclosure at the Court House at White Plains by Referee Wm. H. Ford, for the Metropolitan & Central Trust Companies, as Trustees and bought by the City of New York. The property outside of the City of New York was purchased by the New York Water Company. We have definitely ascertained that the First Mortgage 6% Bondholders realized only $85.76 per $1,000 bond, and the Second Mortgage was wiped out. We do not know the title of the case that was to ascertain the legality of the 5% Prior Lien Bonds, and for this reason we were unable to get a report of the decision. According to the above distribution on the First Mortgage Bonds it is our opinion that the Court of Appeals at Albany handed down a decision to the effect that the Prior Lien Bonds were subject to a First and Second Mortgage, and received nothing from the proceeds received from the foreclosure sale.

NORTH AMERICAN THEATRES, INC. We were informed that the Class A stock has a value which may be obtained from the Central Hanover Bank & Trust Co., New York City. The Class B stock is worthless.

NORTH WESTERN TERMINAL RAILWAY COMPANY. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City.

OHIO CENTRAL RAILROAD. The C/D for Car Trust Certificates were paid by the Central Hanover Bank & Trust Company, New York City.

OHIO SOUTHERN R. R. The First Mortgage 6% Bonds have a decree value of $471 per $1,000 bond. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City. This bank also handled the new securities for the C/D.

OLIVER CROMWELL (The), New York City. First Mortgage Fee 6% Bonds. See

Central Hanover Bank & Trust Co. (cont.)

under Continental Bank & Trust Co., New York City.

PASSAIC WATER COMPANY. The 5% Bonds dated June 1, 1887, and due July 1, 1937, were paid by the Central Hanover Bank & Trust Company, New York City. The 5% bonds dated 1908 and due 1937, were paid by the Paterson Savings Institution of Paterson, N. J. The 5% Bonds dated 1908 and due 1958 were paid by the Bankers Trust Company, New York City.

PEORIA, DECATUR & EVANSVILLE RAILWAY CO. The U. S. Circuit Court approved the sale of this road to the Illinois Central. The First Mortgage Bonds of both divisions and C/D for same, received $1,035 per $1,000 bond and certificate. The C/D were paid by the Central Hanover Bank & Trust Company, New York City. The Colonial Trust Company paid 14% on the Second Mortgage Bonds.

PEORIA AND EASTERN RAILWAY COMPANY. District Court of the United States, for the Southern District of New York, in the Matter of the Peoria and Eastern Railway Company, Petitioner, in Proceedings for a Railroad Adjustment Under Chapter XV of the Bankruptcy Act, No. 76016.

To the Holders of the First Consolidated Mortgage Bonds of the Peoria and Eastern Railway Company, or of Certificates of Deposit in Respect of Such Bonds: The Special Court on the 29th day of July, 1940 entered its Decree in the above-entitled proceedings approving and confirming the said Plan of Adjustment, subject to a slight modification thereof relating to representation on the Board of Directors of the Peoria and Eastern Railway Company, herein called the Peoria and Eastern by the Income Mortgage Bondholders.

Such Decree provides in general that as soon as practicable following the expiration of 60 days from the date of entry of the Decree, steps shall be taken as provided in Article III of the Plan of Adjustment to carry the same into effect. The Decree also provides that in case The Cleveland, Cincinnati, Chicago and St. Louis Railway Company, herein called the Big Four, should pay the sum of $5,000,000 in satisfaction of the Purchase Money Lien upon the Springfield Division of the Big Four to the Central Hanover Bank and Trust Company, as Trustee, prior to the expiration of said period of 60 days, then the payments hereinafter in this notice provided for shall be made. The Big Four has now paid to the Central Hanover Bank and Trust Company, as Trustee, the sum of $5,000,000 in satisfaction of the Purchase Money Lien as aforesaid.

Notice is hereby given that pursuant to said Decree you are required forthwith to present to the Central Hanover Bank and Trust Company, as Trustee under the First Consolidated Mortgage, at the office of the Trustee at 70 Broadway, in the Borough of Manhattan, City and State of New York, the First Consolidated Mortgage Bonds of the Peoria and Eastern owned by you or the Certificates of Deposit representing such Bonds, for the purpose of receiving payment of $450 on account of the principal of each $1,000 Bond.

Central Hanover Bank & Trust Co. (cont.)

Accrued interest will be paid at the time of the principal payment on the amount of principal so paid at the rate of 4% per annum from April 1, 1940, to the date of such payment, or to Aug. 21, 1940, whichever date shall be the earlier, and pursuant to said Decree, interest will cease as to the portion of the principal so to be paid upon the date of payment or upon Aug. 21, 1940, whichever date shall be the earlier.

The Central Hanover Bank and Trust Company, as Trustee, upon making such principal payment, together with accrued interest on the amount so paid as aforesaid, will make notation of such payment upon the Certificates of Deposit for such Bonds where Certificates of Deposit shall have been presented and upon such Bonds where the Bonds shall have been presented, and will return the Certificates of Deposit or Bonds, as the case may be, to the owners thereof.

Dated, New York, N. Y., Aug. 6, 1940.
The Peoria and Eastern Railway Company,
By J. M. O'Mahoney, Secretary.

PLATT IRON WORKS COMPANY. The Central Hanover Bank & Trust Company of New York City informed us on May 2, 1938, that they are making eight liquidating payments on the preferred stock of this company, totaling $91.20 per share. To indicate the payment of these amounts separate rubber stamp endorsements were placed on the stock certificates.

RANDOLPH-MACON COAL CO. First Mortgage Bonds due 1935 have a decree value of $51.33 per $1,000 bond (two payments), with the exception of bonds called "Mackey Group," which received only $2.66 per $1,000 bond. The funds for the unstamped bonds are probably held by the Central Hanover Bank & Trust Company, New York City.

ST. JOSEPH TRACTION & LIGHT CO. The property of this company was sold for $300,000 and there were $1,000,000 of bonds outstanding. The Central Hanover Bank & Trust Company, of New York City, was Trustee.

ST. LOUIS & SAN FRANCISCO R. R. Cons. 4% Bonds due 1996 received par and interest. Northwestern Div. First 4% Bonds due 1930 received $35 in cash and $1,250 in St. Louis-San Francisco Ry. P. L. Series A 4% Bonds. Coll. Trust 5% Bonds due 1987 received par and interest. The Central Hanover Bank & Trust Co., of New York City, acted as distributing agent.

SARANAC RIVER POWER CO. The Central Hanover Bank & Trust Company of New York City, made a distribution of $430 on each $1,000 First 6% Series A Bond, due 1948.

SHERMAN, SHREVEPORT & SOUTHERN RY. The First Mortgage 5% Bonds, due 1943, have a decree value of $150 and $208 in cash, and 8 shares of common stock of the Missouri, Kansas & Texas R. R., for each $1,000 bond. Collect from the Central Hanover Bank & Trust Company, New York City. C/D for these bonds probably received the same at the Irving Trust Company, New York City. These payments were made pursuant to an order made Dec. 3, 1926, by the United States District Court, Dallas, Texas.

Central Hanover Bank & Trust Co. (cont.)

SIMPSON CREEK COAL COMPANY. Mr. Ryan of the Central Hanover Bank & Trust Company of New York City, informed us on May 2, 1938, that there is now no preferred stock of this company outstanding. There also is no common stock outstanding now as certificates of deposit have been issued for same. These C/D's are a participation in a purchase money mortgage of the Simpson Creek Collieries Co. Notes have been extended to 1951-70. In 1930 the holders of the C/D entered into an agreement with the company whereby they agreed to take interest one-half in cash and one-half in certificates of indebtedness.

SIMPSON CREEK COLLIERIES. We were informed on April 7, 1937, as follows: "Answering your inquiry, it is our understanding that based on the notes of the Simpson Creek Colleries Co., which the Trustee is holding these Participating Certificates have a value of approximately $38 per share, depending entirely upon the notes being paid out in full. Due to the condition of the coal industry, it is pretty hard to fix a definite value, but it is our feeling that the above value could be substantially reduced in view of the fact that these notes have been recently refinanced, interest extended, etc. For your further information we wish to advise that the stock in the aggregate of 20,000 shares now outstanding is secured by $772,350 principal amount of 6½% Purchase Money Notes of the Simpson Creek Collieries Co. Each Feb. 1, beginning 1938, to and including 1950, principal amount of $50,000 of the above Purchase Money Notes become due and on Feb. 1, 1951, $57,350 principal amount of notes become due. The above sums are to be pro rated to the certificate holders of Simpson Creek Coal Company as a payment account of principal on the stock, so that in Feb., 1951, providing all payments on the principal amount of notes are made by the Colleries Company, the holders of the participation certificates of stock will have received $38.6175 per share against the surrender of their stock. For further information we wish to advise that all moneys heretofore received account interest on outstanding participation certificates have been disbursed semi-annually on Feb. and Aug. 10 each year.

STANDARD UNDERGROUND CABLE COMPANY. Merged with the General Cable Corporation. The dividends in liquidation were paid by the Central Hanover Bank and Trust Company, New York City.

TEXAS & OKLAHOMA R. R. The First Mortgage 5% Bonds, due Sept. 1, 1943, with March 1, 1916 to Sept. 1, 1917, coupons attached, received $170.33 for each $1,000 bond, at the Central Hanover Bank & Trust Company, New York City. The depositing bondholders received cash and new securities of the Missouri, Kansas & Texas R. R. from the Bankers Trust Company, New York City.

TOLEDO, ST. LOUIS & KANSAS CITY R. R. See under New York Trust Company, New York City.

TWENTY-EIGHTH & TWENTY-NINTH STREET CROSSTOWN R. R. The 1st Mortgage 5% Bonds due 1996 have a decree value of $28.16 per $1,000 bond. Collect on unstamped bonds from the Central Hanover Bank & Trust Company, New York City. We understand that the C/D for these bonds issued by the above bank received from 20 to 21% of their face value.

Central Hanover Bank & Trust Co. (cont.)

ULSTER & DELAWARE RAILROAD COMPANY. We understand that the C/D for the First Consolidated Bonds received $819.93 per $1,000 bond. The C/D for the First Ref. Bonds received $514.32 per $1,000 bond. The C/D for the Consolidated Bonds should be presented to the Central Hanover Bank & Trust Company of New York City for collection. The C/D for the Ref. Bonds should be presented to the Guaranty Trust Company of New York City for collection. The United States District Court for the Southern District of New York holds $775.81 for each $1,000 First Consolidated Mortgage Bonds Nos. 182, 183, 379, 646, 1322, 1326, 1613, 1785, 1850, 1954, and $440.11 for one Ref. Bond, No. 2009. The funds are held by the Court for 5 years and then said funds will be turned over to the United States Treasury. These funds may be recovered by making proper application to the Court.

UNION PACIFIC, DENVER & GULF R. R. C/D of Central Trust Company for 4½% bonds were exchangeable at the Central Hanover Bank & Trust Company, New York City, for the following Colorado & Southern R. R. securities for each $1,000 certificate; $650 in First 4% Bonds; $200 of Trust Certificates, for First Preferred Stock; and $150 of Trust Certificates for 2nd Preferred.

UNITED TRACTION & ELECTRIC CO. (Providence & Pawtucket Street Ry. issue.) The First Mortgage 5% Bonds, due 1933, have a decree value of $239.77 per $1,000 bond and $5.95 for each Interest Warrant. Collect from the Central Hanover Bank & Trust Company, New York City.

WABASH, PITTSBURGH TERMINAL RAILWAY COMPANY. The following letter dated Aug. 13, 1940, was received from the Central Hanover Bank & Trust Company, New York City, regarding the above company: "We acknowledge your letter dated Aug. 9th enclosing Certificates of Interest issued by the Central Trust Company of New York as depositary, Nos. 152, Series A, for $280 par value First Preferred Stock; 152 Series B for $2,100 par value Second Preferred Stock, and 160 Series C for $3,900 par value Common Stock of The Wheeling and Lake Erie Railroad Company, which you sent to us for the purpose of determining their value. As you are no doubt aware, the above Certificates of Interest were issued pursuant to the Reorganization Plan and Agreement of The Wabash, Pittsburgh Terminal Railway Company, dated June 25, 1915, as amended. Subsequent to this Plan and Agreement of Reorganization, The Wheeling and Lake Erie Railroad Company was itself reorganized. In order for holders of Certificates of Interest to participate in the reorganization of the Wheeling Company, they were required to make a payment at the rate of $27 for each share of stock specified in the respective Certificates. This privilege, however, terminated on Dec. 8, 1916, and we regret to inform

Central Hanover Bank & Trust Co. (cont.) you that Certificates of Interest which do not carry endorsements indicating that the assessment was paid are of no present value. Accordingly, we are returning herewith said Certificates of Interest, and you may dispose of them as you see fit."

WEST INDIA IMPROVEMENT COMPANY. Regarding the 4% 10-Year Bonds of the above-named company, issued in 1889, the Central Trust Company of New York now the Central Union Trust Company of New York, paid 3 dividends on these bonds, one, $40 per bond, a second of $163 per bond, and a last and final dividend of $132 on each bond. The distribution of this last dividend was brought about by the sale of unallotted lands, 3,677 acres in Jamaica, which sale netted the Trustee $11,502.82. Trustee also inscribed stock at 88½, producing a net sum of $100,872.39.

WILLAT STUDIOS & LABORATORIES, INC. The Central Hanover Bank & Trust Co. of New York City made a payment of $423.24 on each $1,000 First Mortgage 8% Bond due 1926.

Central Home Telephone & Telegraph Co. The stock of this company has a liquidating value of $49 per share. Collect from the Ohio Savings Bank & Trust Company, Toledo, Ohio. Bank in liquidation, its affairs are handled by Mr. Newman R. Thurston, Toledo, Ohio.

Central Leather Company. See Bankers Trust Co., New York City.

Central National Bank, Cleveland, Ohio. Confirmed the following in January, 1942:

BROTHERHOOD INVESTMENT CO. (OHIO). The Central National Bank of Cleveland, Ohio, informed us as follows on June 22, 1937: "As we understand it, all of the collateral pledged to secure the collateral trust bonds of the Brotherhood Investment Company were sold at the direction of the Bondholders' Protective Committee and substantially all the proceeds were paid to the bondholders. The only remaining assets apparently consist of a deficiency judgment against the issuing Company, of very doubtful value, and a certificate of claim in the Standard Trust Bank of this city, in liquidation. 'We have been informed that as and when sufficient funds are realized from the liquidation of this Certificate of Claim, there may be a purely nominal distribution to the bondholders.' If you have not received any payments on the above bonds, we suggest your contacting the above bank. There was no equity left for the stock which is without value."

On Jan. 3, 1942, the Central National Bank informed us that another small distribution was made on the Collateral Trust Bonds. There are no remaining assets now available, with the exception of a claim against an estate in New York which is of very doubtful value.

Central National Bank, Los Angeles, Cal. Stockholders received $1.00 per share in liquidation.

Central National Bank & Trust Company, Des Moines, Iowa. Our records indicate that this bank holds unclaimed funds for the following:

ORANSKY, L., & SONS, INC. The Central National Bank & Trust Company of Des Moines, Iowa, made payments amounting to 25% on each $1,000 First Guaranty 6% Bond due 1930-44. Not confirmed.

Central New Jersey Land & Improvement Co. (N. J.) See Chancery Court, Trenton, N. J.

Central New York Mortgage & Title Co. The stock has a liquidating value of 40%. Balance of assets turned over to Central New York Abstract Corporation, the successor corporation.

Central Oakland Block, Inc. See Anglo California National Bank, San Francisco, Calif.

Central Parkview Apts. See 415 Central Park West under Manufacturers Trust Co., N. Y. C.

Central Securities Company. The State of North Carolina, Banking Department, Raleigh, N. C., informed us that the Central Bank & Trust Company, Asheville, N. C. Trustee for the Coll. Trust 6% Bonds of the above company, was liquidated, but referred us to Judge Thomas L. Johnson, Attorney, Asheville, N. C., for the information as to the value of the above mentioned bonds.

Central Sugar Corporation. See City Bank Farmers Trust Company, New York City.

Central United National Bank, Cleveland, Ohio. Now Central National Bank of Cleveland, Cleveland, Ohio.

Central Utilities Securities Corporation (Me.). Under decree of the Supreme Judicial Court of Maine, Portland, Me., Robinson Cerrill of 57 Exchange St., Portland, Me., was appointed Liquidating Trustee of this corporation, and preferred stockholders of this corporation are entitled to receive $37 per share upon surrender of the certificates with proof of claim.

Central Vermont Railway Co. Ref. 5% Guar. Bonds were paid at par in 1928 by Dillon, Read & Co., New York City. These bonds were guaranteed by the Grand Trunk Ry. of Canada. Dillon, Read & Co. holds no funds for any outstanding bonds at the present time.

Centrifugal Cast Iron Pipe Co. Common stock was exchangeable for stock of the Centrifugal Pipe Corporation of Delaware.

Chain Store Stocks, Inc. See Maryland Trust Company, Baltimore, Md., and Atlas Corp.

Chalmers Motor Company. See New York Trust Co., N. Y. C.

Chancery Court, Trenton, New Jersey. Holds unclaimed funds for undeposited securities of the following companies:

BELLE MEAD DEVELOPMENT COMPANY, a Delaware corporation, located at 162-09 7th Ave., Whitestone, N. Y. Jersey City, June 25—The Borough of Rutherford June 24 was granted permission by Vice Chancellor Charles M. Egan to deposit $4,600 in Chancery Court to be distributed to claimants in connection with the borough's acquisition of an ash dumping site. Last year the Mayor and Council by ordinance voted to acquire unimproved low lands from the Belle Mead Development Company, a Delaware corporation, with an office at 162-09 7th Ave., Whitestone, N. Y. Condemnation commissioners were appointed in the State Supreme Court upon application of the borough and the commissioners eventually decided the land sought was worth $4,600. The borough was prepared to pay the money but it is uncertain as to whom it should be paid because the corporation is outside New Jersey and the property involved is encumbered by two mort-

Chancery Court, Trenton, N. J. (cont.) gages and a right of way agreement. The court was asked to take over the money and pay it out when claims to the money are properly established in Chancery Court. Vice Chancellor Egan directed the borough to notify claimants or any other interested parties that the money has been deposited in court for distribution. Oliver T. Somerville appeared as attorney for the borough. The Chancery Court referred to is located at Trenton, N. J.

CENTRAL NEW JERSEY LAND & IMPROVEMENT CO. (N. J.) Stock has a liquidating value of $3.50 per share. Present stock to Chancery Court, Trenton, N. J. for collection.

KOLSTER RADIO CORPORATION (Common and Preferred Stock). Preferred stockholders received a cash distribution out of the net proceeds of the sale of the properties at the rate of $2.42 per share distributable by the Clerk of Chancery Court, Trenton, New Jersey. Common stock worthless.

PUBLIC PRINTERS, INC. (New Jersey). We understand this stock has a liquidating value. Information may be obtained from the Chancery Court, Trenton, N. J.

STANDARD COUPLER CO. (N. J.). Dissolved 1938. First liquidating dividend of $10 per share was paid on preferred stock on Mar. 10, 1939. A second dividend is expected. No equity remained for the common stock which is worthless. All unclaimed dividends will be paid into the Court of Chancery of the State of New Jersey, Trenton, N. J.

STANDARD ROPE & TWINE CO. 6's of 1946. The Chancery Court of Trenton, N. J. made a payment of $29.92 on each $1,000. bond on June 25, 1907. See other payment under Bankers Trust Co., N. Y., N. Y.

STATEN ISLAND TERRA COTTA LUMBER COMPANY-STATEN ISLAND CLAY CO. The Fidelity Union Trust Company, Newark, N. J., informed us as follows on Jan. 25, 1943: In answer to your recent inquiry relative to the liquidating value of securities of the above companies, we wish to advise you as follows: The Staten Island Terra Cotta Lumber Company failed; the Receivers sold the property to the Staten Island Clay Company subject to outstanding encumbrances, namely the lien of our Indenture as Trustee. There was a fire loss sustained, the proceeds being paid to our company as Trustee. All bondholders with the exception of one, a Mr. Kennan, approved the payment of the insurance proceeds to the new company. We were instructed by Chancery Court to withhold a sum of $1,500 pending the approval from this bondholder, which sum is still held. The Staten Island Clay Company continued to operate the business, and did not issue any of their own securities. The new company subsequently failed, and upon the sale by the receivers, free of our lien, such proceeds were received to pay a dividend of $3.16459 on each coupon of bonds of the Staten Island Terra Cotta Lumber Company to and including the Nov. 1, 1905 coupon. The uncollected funds remaining in our hands were some time ago turned over to the Clerk of the Court of Chancery, Trenton, N. J. These unclaimed funds may be obtained by applying to the Chancery Court at Trenton, N. J.

Chancery Court, Wilmington, Del. Confirmed the following to us on Jan. 5, 1942:

ART CINEMA CO (Del.) Liquidating dividends due on stock that has not been presented for collection, are on deposit with the Chancery Court, Wilmington, Del. Very small amount on deposit.

COMMONWEALTH HOTEL CONSTRUCTION CORPORATION. The preferred and common stocks have a liquidating value of $100 and $19.43 per share, respectively. Notice—Undersize stock certificates, that is, smaller than the usual certificates, were illegally issued and have no value. The good certificates are larger than the ordinary certificates. C/D for stock issued by the Mount Vernon Trust Company, Mount Vernon, N. Y., should be presented to the Mount Vernon Trust Company for payment, and will receive 55% in cash; 33¾% in Certificates of Beneficial Interest Cfts. of the bank, and 11¼% in the bank's stock. The actual stock certificates should be presented for payment to the Court of Chancery, Wilmington, Del.

CONSOLIDATED PROGRESSIVE OIL CORPORATION (Del.) Stock has a liquidating value. Unclaimed funds are on deposit with the Chancery Court, Wilmington, Del.

At the time the Receiver was discharged no stockholders' list was filed and therefore, although certain amount of money was deposited into Court the amount was negligible in ratio to outstanding stock and cannot now ascertain value of each share or who is entitled to such.

OKLAHOMA PRODUCING & REFINING COMPANY. We received the following letter from the Pure Oil Company, 35 East Wacker Drive, Chicago, Ill., dated Sept. 23, 1938, and signed by Arlington C. Harvey, Counsel: "In reply to your letter of Sept. 16th, we wish to advise that there were two Oklahoma Producing & Refining Companies. One was Oklahoma Producing & Refining Company, a Delaware corporation, and the other was Oklahoma Producing & Refining Corporation of America, a Maryland corporation. Please note carefully the difference in names. In Feb., 1920, Oklahoma Producing & Refining Company was dissolved and for each share in the company there was distributed 1¼ shares in Oklahoma Producing & Refining Corporation, and $2.30 in cash. The Pure Oil Company had nothing whatever to do with this matter. In 1923 and 1924, ten shares of Oklahoma Producing & Refining Corporation were exchanged for one share of Pure Oil common, but there was no cash payment in connection with this and the matter was not in court in any way. At the time of the dissolution of Oklahoma Producing & Refining Company in Feb., 1920, approximately $400,000 was retained by the liquidating directors to cover taxes, etc., and later James M. Satterfield was appointed Receiver. His attorney was J. I. Boyce, 3063 DuPont Bldg., Wilmington, Del. I understand that when the Receiver filed his final account, there was about $300,000 in the

Chancery Court, Wilmington, Del. (cont.)
hands of the Court and that since that time about $100,000 has been distributed. I understand that there is about $200,000 on deposit with the Register in Chancery in and for New Castle County and State of Delaware, Wilmington, Del., and that you should write to him with respect to obtaining further distribution. Also, please note that The Pure Oil Company had nothing whatever to do with the dissolution of Oklahoma Producing & Refining Company in Feb., 1920. In 1928, The Pure Oil Company received 9½ cents per share on all the stock that we owned in Oklahoma Producing & Refining Company, and we supposed that distribution was made to each shareholder. The Exchange of 1920 between Oklahoma Producing & Refining Company and Oklahoma Producing & Refining Corporation shares was handled by the Guaranty Trust Company, 140 Broadway, New York City. The stock of Oklahoma Producing & Refining Company which was turned in in the exchange of 1920, is either in the possession of Guaranty Trust Company or the Bankers Trust Company. We have the stock of Oklahoma Producing & Refining Corporation which was exchanged for Pure Oil common in 1923 and 1924."

OKLAHOMA PRODUCING & REFINING COMPANY. Any unclaimed funds for stock are held by the Court of Chancery, Wilmington, Del. Final distributive dividend being made at $.1188 per share.

PACIFIC OIL COMPANY. The Industrial Trust Company, Wilmington, Del., informed us on May 18, 1937, that the following dividends were paid on each share of stock: Mar., 1926—⅔ share Associated Oil Co., and $3.00 cash; May, 1926—1 share Standard Oil Co., of Calif.; Aug., 1930—Final Dividend $1.28 in cash. Unclaimed funds are now held by the Court of Chancery, Wilmington, Del. The final payment was $1.28 per share.

PYRAMID BOND & MORTGAGE CORP. (Del.). Stock has a liquidating value. Unclaimed dividends are on deposit with the Chancery Court, Wilmington, Del. Amount deposited negligible.

UNION NATIONAL CORP. Incorporated in Del. Reinhardt & Reinhardt, attorneys, located at Equitable Bldg., Wilmington, Del., informed us that this receivership was terminated several years ago after due notice to all stockholders to file their certificates with a master, who was appointed for that purpose; and after the expiration of the time set for filing, distribution was made on the basis of those certificates which had been filed. Reinhardt & Reinhardt informed us Oct. 20, 1930, that sometime in 1925 a 40% distributive dividend was paid on the preferred stock. In April, 1930, a final dividend of $2.80 per share was paid on the preferred stock. We believe that the time to make claim expired about the middle of 1930. As the estate received the 40% dividend the certificates evidently were filed and the claim was approved. After the expiration of the time set for filing, a final distribution was made on the basis of those certificates which had been filed. Apparently the $2.80 dividend was mailed to the holders that filed claim and was not stamped on the stock. We understand that unclaimed dividends due on the stock of this company were turned over to the Court of Chancery, Wilmington, Del., and will be paid upon presentation of the stock.

UNITED INVESTORS SECURITIES CORPORATION. George N. Davis, Receiver, located at Wilmington, Del., reported as follows on Feb. 11, 1932: "In accordance with the order of the Chancellor, dated Nov. 5, 1930, as modified by the further order of the Chancellor, dated Aug. 8, 1931, the Receiver distributed certificates and/or scrip of the Union Financial Corporation of America, being the first and final distribution in liquidation of the assets of the United Investors Securities Corporation in which dissolution proceeding the stockholders were requested to prove their claim as a stockholder. This distribution was made on the basis authorized by the Chancellor in said orders above referred to, the basis therefor being set forth in said order of Aug. 8, 1931, as follows: That the Receiver shall first pay in full the claims of all preferred stockholders to wit, the sum of $50 a share and accrued dividends from June 1, 1928 to Sept. 10, 1930; That the Receiver shall then distribute to the holders of Class A and Class B common stock of the corporation, taken together as one class, ¼ of a share of the Class A stock of Union Financial Corporation of America, for each share of the common stock of United Investors and 1/6 of a share of Class B stock of Union Financial Corp. of America, for each share of the common stock of United Investors."

UNITED STATES GUARDIAN CORP. Incorporated in Del. on April 26, 1920, and is no longer in existence, having dissolved Feb. 27, 1928. The last Annual Report filed for the year 1927 shows their place of business at 19 W. 44th St., New York City. The resident agent for the corporation was Delaware Charter Guarantee & Trust Co., 900 Market St., Wilmington, Del. Pres., Walter R. Cook, 65 Whittlesey Ave., East Orange, N. J.; V.-Pres., Geo. O. Knapp, 617 Ridgewood Rd., Maplewood, N. J.; Secy., John M. Marks, 75 N. Broadway, Yonkers, N. Y.; Treas., Ignatius F. Tenca, Bay Shore, N. Y.; Directors, Jesse T. Meeker, 10 W. 44th St., New York City; Joseph Sandler, 1440 Broadway, New York City; Hiram C. Bennet, 56 Clinton Ave., Jersey City, N. J.; Henry A. Dixon, Haverstraw, N. Y. Mr. Cook of 67 Whittlesey Ave., East Orange, N. J., son of Walter R. Cook, formerly President of the company, informed us on Aug. 23, 1939, that the company was liquidated about ten years ago, at which time about $40,000 was available for distribution to the stockholders. It is his recollection that all unclaimed liquidating dividends were deposited in the Chancery Court at Wilmington, Del., where said funds may be claimed by registered holders.

Chapple Publishing Company, Limited. See First National Bank, Boston, Mass.

Chaput-Hughes Mines, Limited. See Kirkland Lake Gold Mining Co., Ltd.

Charcoal Iron Co. of America. See Bankers Trust Co., N. Y. C.

Charleston Interurban Railroad Company. See Safe Deposit & Trust Company, Baltimore, Md.

Charleston Light & Water Company. Value of Capital Stock: Mr. Malcolm E. Crosland, attorney for Commissioners of Public Works, of the firm of Stoney, Crosland & Pritchard, 51 Broad St., Charleston, S. C., informed us as follows on Jan. 5, 1943: "* * * The Charleston Light & Water Company sold to the City of Charleston all of the physical plant and property of said company, other than stores, for the sum of $1,360,000. Payment was made to the Mercantile Trust Company of Baltimore, in City of Charleston, 4½% 40-year S. F. Coupon Bonds, with an optional date of payment of 20 years, the interests of the Charleston Light & Power Company were represented by the Trust Company."

Charleston Port Terminal Co. The Peoples National Bank of Charleston, S. C., reported in 1924 that this company was in liquidation and had paid the stockholders 81% and expected to pay 2% more.

Charlestown Gas & Electric Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Charlton Mills Corporation, Fall River, Mass. See B. M. C. Durfee Trust Co., Fall River, Mass.

Charlottetown Electric Company, Ltd. See Royal Trust Company, Halifax, Nova Scotia.

Chartered Company of Lower California. See First National Bank, Boston, Mass.

Chartered Trust and Executor Company, 34 King Street West, Toronto, Ontario. Informed us on Jan. 13, 1942, that they hold unclaimed funds or new securities for outstanding securities of the following companies:

AMULET MINES, LIMITED. Exchangeable for Waite Amulet Mines, Limited, on basis of 1 share new for 3 old, and accumulated dividends paid. Exchange made by Chartered Trust and Executor Company, Toronto, Ont.

CANADIAN PAPERBOARD COMPANY, LIMITED. 7% First Mortgage Bonds exchangeable for preferred stock of Canadian Paperboard, Limited, which in turn is exchangeable for 6% Income Notes of Robert Gair Company, Inc., and accumulated interest payments by Chartered Trust and Executor Company, Toronto, Ont.

DURANT MOTORS OF CANADA, LIMITED. Stock exchanged for stock of Dominion Motors, Limited, and also received two back dividends on new stock paid in Oct., 1931, and May, 1932. Exchange made at Chartered Trust and Executor Company, Toronto, Ont.

GENERAL CALCIUM CORPORATION, LIMITED. First and final distribution to holders of 7½% Bonds due June 15, 1938, on basis of $60.78 per $1,000 bond having 9-20 coupons attached.

JUBILEE SYNDICATE. Cash payment of $5.1788 per unit made upon surrender of certificate to Chartered Trust and Executor Company, Toronto, Ont.

KARL SPRINGER EXPLORATION CO., LTD. Each share exchangeable for 22 shares Springer Sturgeon Gold Mines and 13½c per share by Chartered Trust and Executor Company, Toronto, Ont.

LAPALME PORCUPINE MINES, LTD. Stock exchanged for Pamour Porcupine Mines at rate of 1 share of Pamour for 8 3/5 shares of Lapalme at Chartered Trust and Executor Company, Toronto, Ont. Also believe there was a small cash payment and accrued dividends paid by Pamour Porcupine Mines, Ltd.

Chartered Trust & Executor Co. (cont.)

LA ROCHE MINES, LIMITED. Exchangeable for Delnite Mines, Limited, on basis of 2 new for 5 old. Accumulated dividends paid. Exchange made by Chartered Trust and Executor Company, Toronto, Ont.

MOODY, MATTHEWS & SONS CO. The Quebec Savings & Trust Company of Montreal, Que., made a payment of 7% on each $1,000 First 6½% Bond due 1942. Business of above bank transferred to the Chartered Trust and Executor Company, Toronto, Ont.

PORCUPINE SUCCESS GOLD MINES, LIMITED. Cash distribution of 2c per share made by Chartered Trust and Executor Company, Toronto, Ont., upon presentation of stock certificate for endorsement.

QUINTE & TRENT VALLEY POWER CO. First Mtge. 6% Bonds have a total liquidating value 60.04%. Final payment 10.04%. Collect from Chartered Trust and Executor Company, Toronto, Ont.

WESTERN CANADA PULP & PAPER CO. The Chartered Trust and Executor Company of Toronto, Ont., made a payment of $87.50 on each $1,000 First Mortgage 7% Bond due 1940.

Chase National Bank, Pine and Nassau Sts., New York City. Our records indicate that the Chase National Bank acted as distributing agent on the following issues. These records have not been confirmed.

AJAX RUBBER CO., New York City. First 8% unstamped bonds due 1936, have a liquidating value of $84.7817 per $1,000 bond. Collect from the Chase National Bank, New York City.

AMERICAN BRASS CO. Acquired by Anaconda Copper Mining Co. At last accounts the Trustees held $750 in cash and certificates representing 3 shares of Anaconda stock for each share of American Brass. The exchange could be made at the Chase National Bank in New York or the Colonial Trust Company of Waterbury, Conn.

AMERICAN ROAD MACHINERY CO. The common stock of this company is without value as the bonds were not paid in full. Unstamped bonds should be presented to the Chase National Bank, New York City, for collection.

AMERICAN SOLVENTS & CHEMICAL CORP. The 6½% Debenture Bonds due 1936 received $220.0125 per $1,000 bond in liquidation. Unstamped bonds should be presented to the Chase National Bank of New York City for collection. The 6% Debenture Bonds received $218.587 per $1,000 bond. Collect from the National City Bank, New York City.

AMERICAN SUMATRA TOBACCO CO. Some time ago it was reported that payments totaling 75% had been paid on the 7½% note issue. Probably other payments were made. Unstamped bonds should be sent to the Chase National Bank of New York City for collection. We also suggest you consult Chase regarding other payments. Each 100 shares of old common received 45 shares of common stock of the American Sumatra Tobacco Corporation, plus dividends. The Chemical Bank & Trust Company of New York City acted as transfer agent for the stock.

ATLANTIC TAR & CHEMICAL WORKS, LTD. The First Mortgage 8% Bonds re-

Chase National Bank (cont.)

ceived two cash distributions at 15c on the dollar of the principal of the bonds deposited under the bondholders' agreement, at the Chase National Bank, of New York City.

ATLANTIC TERRA COTTA COMPANY. This company is located at 25 W. 44th St., New York City. These shares are exchangeable at the Chase National Bank on the following basis: 1 new share of preferred for each share of old pfd. 1/10 of a share of new common. The new stock is worth about $8.00 per unit, consisting of one share of preferred and one share of common (1934).

AUBURN & SYRACUSE R. R. The First 5% Bonds due 1942 have a decree value of $221.21 per $1,000 bond. Bonds represented by C/D have a decree value of $208.37 per $1,000 bond. Collect from the Chase National Bank, New York City.

BARAQUA SUGAR CO. The First 7½% Bonds due 1937 have a decree value of $96.189 per $1,000 bond. Collect on unstamped bonds from the Chase National Bank, New York City.

BARBIZON CORPORATION. The First Mortgage 6% Bonds have a decree value of $266.75 per $1,000 bond. Collect on unstamped bonds from the Chase National Bank, New York City.

BATEMAN & COMPANIES, INC. The Chase National Bank of New York City informed us as follows on Mar. 20, 1940, regarding the First Mortgage Bonds dated Mar. 18, 1921. Assuming that the bonds in question are First Mortgage 8% Sinking Fund Gold Bonds of Bateman and Companies, Inc., issued under the above mortgage, we advise that funds were deposited with The Equitable Trust Company of New York, Trustee under the said mortgage, to make a first distribution at the rate of $.3029318 per dollar of principal amount of said bonds, which funds represented a pro rata distribution of the proceeds of mortgaged properties. All of the funds of this first distribution have been dispersed. We advise that we hold funds to make a payment on said bonds at the rate of $.247 per dollar of principal amount which payment is made upon presentation to us for appropriate endorsement of the bonds with the Mar. 18, 1922, and subsequent coupons attached. This second and final distribution represents the pro rata distributive share due thereon out of moneys received by The Equitable Trust Company of New York, Trustee under the above mortgage, as a final dividend paid by the Receivers of Bateman and Companies, Inc., in the receivership cause in the Court of Chancery of Delaware.

BECKERS LIQUIDATION TRUST. Partial distribution on National Aniline & Chemical Co. Certificates of Beneficial Interest amounted to $13 per share. Collect from the Chase National Bank, New York City.

BUFFALO COPPER & BRASS ROLLING MILLS. Acquired by American Brass Co., which company was acquired by the Anaconda Copper Mining Co. The Chase National Bank of New York City, or the Colonial Trust Company of Waterbury, Conn., holds $150 in cash and certificates representing three shares of Anaconda for each share of American Brass Co., stock outstanding.

Chase National Bank (cont.)

CAROLINA & YADKIN RIVER RY. CO. The Chase National Bank of New York City made a payment of $8.80 on each $1,000 5% First Mortgage Bond due 1962.

CINCINNATI, DAYTON & IRONTON R. R. Any outstanding unstamped first mortgage bonds may be presented to the Chase National Bank of New York City for the liquidating payments due thereon.

CINCINNATI, INDIANAPOLIS & WESTERN RY. The First Ref. Bonds have a decree value of $401 per $1,000 bond and $8.01 for each $20 coupon due July 1, 1914. Collect from the Chase National Bank, New York City, on unstamped bonds.

CITIZENS WATER SUPPLY CO. OF NEWTOWN. The 2nd Mortgage 4% (now 7%) Bonds dated Jan. 1, 1901, were paid at par and interest by the Chase National Bank, New York City.

CONLEY TIN FOIL CORP. This company has been completely liquidated and have paid the following payments to the stockholders: First, $14 per share; Second, $2.50 per share; Third, 60c per share; Fourth, 58½c per share. The fourth payment was the last and final payment and the stock was then retired. Collect liquidating dividends from the Chase National Bank, New York City. See City Bank Farmers Trust Company, New York City.

DOWNEY SHIPBUILDING CORPORATION. The First 7% Bonds have a decree value of $113.55 per $1,000 bond, representing three payments. Send unstamped bonds to the Chase National Bank of New York City for collection. Certificates of Deposit for these bonds were exchangeable for stock of the Richmond Waterfront Realty Company, on basis of one share of stock of Richmond for each $1,000 Certificate, according to the Bankers Trust Company, New York City.

EASTERN CUBA SUGAR CORP. Chase National Bank, Trustee, notified holders of 15-Year 7½% Mortgage S. F. Gold Bonds in 1936 that the Court has confirmed the sale of the mortgaged properties securing such bonds by the Trustee to Central Violeta Sugar Co., S. A., under plan of Nov. 13, 1935. Holders who have deposited with the Commercial National Bank & Trust Co., New York City, will receive shares of capital stock at the rate of 20 shares aggregate par value $380 for each $1,000 bond. Time for deposit of bonds extended to Jan. 18, 1937. Non-depositing bonds received $407.4513 in cash for each $1,000 bond from the Chase National Bank, New York City.

EASTERN STATES GAS & POWER CO. The First Coll. 6% Series A Bonds due 1949 have a decree value of $84.42 per $1,000 bond, the amount received from the sale of the company's property in Oct. 1934. Collect on unstamped bonds from the Chase National Bank, New York City.

FISK RUBBER CO. First 8% Bonds. See under Central Hanover Bank & Trust Co., New York City.

GALENA-SIGNAL OIL COMPANY (Pa.). C/D for Stock. See under Pennsylvania, State of, Bureau of Escheats, Dept. of Revenue, Harrisburg, Pa.

GREEN STAR STEAMSHIP CORPORATION. The holders of the 5-Year 7% Marine Equipment First Mortgage Bonds Series C with April 15, 1921, and subsequent coupons attached, received at the Chase National Bank, New York City,

Chase National Bank (cont.)

$63.0872 on each $1,000 bond. All others received $93.599 per $1,000 bond.

GREENDALE PRODUCTS CO. (Dover, Del.). Funds are available at the Chase National Bank of New York City, to pay holders of First Mortgage 6% Bonds due 1957, $143.54 per $1,000 bond, as a result of the property being sold. These First Mortgage Bonds were offered to stockholders of Hocking Valley Products Company, upon payment of $1.00 per share and received $1.00 in new bonds. You can readily see that the stock of Hocking Valley Products has no present value nor the stock of Greendale Products.

HELENA GAS & ELECTRIC CO. Acquired by American Power & Light Co., who assumed all obligations. The preferred stockholders received par and accrued dividends. The common stockholders received one share of American common for each share held, and 25c per share in cash. We believe the Chase National Bank, New York City, made the exchange and payment.

HUDSON RIVER WATER POWER CO. The First Mortgage Bonds have a value of $1,197.52 per $1,000 bond. Collect from the Chase National Bank, New York City.

IDAHO IRRIGATION COMPANY, LIMITED, 37 Wall St., New York, N. Y., in care of Mr. R. B. Marchant, acting for the Adjustment Committee. Mr. Marchant informed us as follows on Dec. 10, 1942: "This report referred to action being taken by the Adjustment Committee designated in the Adjustment Mortgage in its endeavor to liquidate the remaining assets of the Company in Idaho after the foreclosure by the Trustee of all collateral held by it after the maturity of the Bonds due Jan. 1, 1928, which foreclosure of sale was held at public auction Sept. 14, 1928, and all of the assets offered thereat were purchased for account of the creditors at $4,000, and turned over to Mr. Murray Brookman, who was appointed the Agent of the Adjustment Committee in Idaho to liquidate the assets, he having been for some time manager of the properties and thoroughly familiar with same. The assets taken over from the Trustee consisted mainly of farm mortgages and water contracts, practically all of which were in default and certain farm land that had been repurchased by the Company under defaulted mortgages from time to time. The Adjustment Committee referred to above entered into an agreement at that time with the Chase National Bank, successor Trustees to the Equitable Trust Co., agreeing that from the proceeds of all liquidation of the assets, after paying taxes, and canal maintenance assessments, both of which were delinquent in large amounts, and administration expenses of the agent in Idaho, to first apply the proceeds to the payment of Trustees' fees and fees of its attorneys and other attorneys in defending suits that had been brought against the Company in prior years by an association of settlers on the project to compel the Company to cease the sale of further water rights under the project, and in fact to cancel a substantial amount of water rights then sold but not yet fully paid for.

Chase National Bank (cont.)

"Second, to apply any balance prorata to payment on account of the Adjustment Mortgage Bonds. This litigation was taken finally to the Supreme Court and was determined partially in favor of the Company as to the acreage it had sold, but it was refrained from selling any additional water rights under the project. At the time of the foreclosure the claims of the Trustee, its attorneys and other attorneys for services in the above matters aggregated some $40,000, which were prior to the rights of the Adjustment Mortgage Bonds. Since the foreclosure proceedings in 1928 the net avails after the payment of taxes, canal assessments and administration expenses, etc., have been only sufficient to pay 13% of the face amount of the prior claims mentioned above, hence no payments have been distributed to the Adjustment Mortgage Bonds. In view of all the foregoing it will be readily seen that these bonds have no value whatever, or any prospects of receiving any distribution from the liquidation of the assets in Idaho. I give you these details to bring the situation down to date and it would seem to me that so far as your publication is concerned, instead of the long reference you now have to the action taken in 1928, you could report under the head of this security, 'No Prospective Value,' or some other appropriate reference. As a matter of interest, however, and which might be pertinent to include in your publication under this head, is that there remains on deposit with the Chase National Bank, successor trustees to Equitable Trust Co., balances uncollected on the following coupons, namely:

No. 2—Jan. 1, 1913	$ 121.50
No. 3—Jan. 1, 1914	129.00
No. 4— " " "	466.50
No. 5— " " "	679.50
No. 6—July 1, 1914	1,155.00
No. 7—Jan. 1, 1915	1,867.50

You may note that several of these numbers matured in the same year. The reason for that is when the bonds were issued the coupons were divided into four series of each year. The last coupon paid was the one maturing Jan. 1, 1915, No. 7. Should any of your clients have coupons attached to their bonds corresponding to the above dates and numbers, they could collect same by presenting to the Chase National Bank."

INDIANA DECATUR & WESTERN RY. CO. The First Mortgage 5% Bonds have a decree value of $395.60 per $1,000 bond, and $9.89 for each $25 coupon maturing July 1, 1914. Collect from the Chase National Bank, New York City.

INVESTORS TRUSTEES FOUNDATION OF U. S., INC. The Series A Shares with Feb. 15, 1933, coupon attached, received a final liquidating dividend of $4.85 per share. Collect from the Chase National Bank, New York City.

JOHNSON - COWDIN - EMERICH, INC. C/D for First 7% Bonds due 1942. See under New York Trust Co., N. Y. C.

LA FRANCE COPPER COMPANY. There were, at last accounts, 40 bonds of this company outstanding that have a decree value of $39.54 per $1,000 bond. Collect from the Chase National Bank, New York City.

LIGGETT BLDG., INC. The First 5½% Bonds due 1952 have a decree value of $675.52 and $80.4079 per $1,000 bond. Collect on unstamped bonds from the Chase National Bank, New York City.

MADISON COUNTY GAS & ELECTRIC COMPANY. There is outstanding one $500 5% First Mortgage Bond No. 85 and dated 1902 with Jan. 1, 1909, and subsequent coupons attached, that has a value of at least $301.96. We understand that another small payment is due on this bond. There are also funds available for certain coupons that have not been presented for collection. The coupons were probably due in 1909. Collect from the Chase National Bank, New York City.

MICHIGAN RAILROAD COMPANY. The first Mortgage 6% Series A Bonds, due May 1, 1924, have a decree value of $168.697 per $1,000 bond. Collect on unstamped bonds from the Chase National Bank, New York City.

MIDDLESEX BANKING COMPANY. Certificates of Deposit for Real Estate First Mortgage Trustee Bonds received 8 liquidating dividends from the Chase National Bank, New York City.

MOORE, LUCAS E., STAVE COMPANY. See under Brooklyn Trust Co., 26 Broad St., New York City.

NATIONAL ELECTRIC POWER CO. (Me.). The Irving Trust Co., trustee in bankruptcy, reported in Oct., 1937, that it held $1,000,000 in cash, subject to expenses and taxes, to be applied to debenture holders. Secured Gold Deb. 5% Series due 1978 with July 1, 1933, and subsequent coupons attached received a first and final dividend of $48.33 and $4.32, respectively, of their face value, payable at the Chase National Bank of New York City. No equity remained for stockholders. Internal Rev. Dept., ruled stock became worthless in 1933.

NATIONAL INDUSTRIES SHARES. The Chase National Bank, New York City, paid a liquidating dividend of $2.25 per share on the Series A stock. The Series B stock received $2.27 per share from the Guaranty Trust Company, New York City.

NATIONAL THRIFT BOND CORPORATION. The Chase National Bank, 11 Broad St., N. Y. C., reported the following on Jan. 16, 1942:

"We acknowledge receipt of your letter dated Jan. 16, 1942, relative to Certificates of Interest (Thrift Bonds) issued by the National Thrift Bond Corporation under Agreement dated April 24, 1917.

We advise that the affairs of the National Thrift Bond Corporation were placed in the hands of the Supt. of Banks of the State of New York in 1921. On June 22, 1922, the Equitable Trust Company of New York, as Trustee, pursuant to the provisions of the above Agreement and acting at the request of the holders of more than sixty per cent of the outstanding Certificates of Interest (Thrift Bonds), sold the governmental obligations held as collateral under said Agreement. The net proceeds from the sale of this collateral allowed a pro rata distribution of $8.90 for each $10 Thrift Bond. Holders of Thrift Bonds may surrender such bonds at this office for cancellation and receive this payment. Such bonds should have attached all coupons maturing after the date of sale, namely, June 22, 1922, or a deduction will be made for any missing coupons.

Under the terms of a Supplemental Agreement entered into between the Supt. of Banks, the Equitable Trust Company of New York, as Trustee, and others interested in the National Thrift Bond Corporation, the Trustee agreed to pay the Thrift Bonds at maturity at their principal amount. Holders who elect to keep their bonds until maturity may collect at this bank the interest coupons from time to time as they become due.

We are returning receipt for $2 toward the purchase of a $10 Thrift Bond of the above corporation. According to our records this receipt has no value. However, for further information we suggest that you communicate with the Supt. of Banks, Liquidating Bureau, 80 Centre St., New York, N. Y."

NATIONAL WALL PAPER COMPANY. Trust Receipts for Debenture Stock received twelve liquidating dividends totaling 68¾%. Collect from the Chase National Bank, New York City.

NATURAL CARBONIC GAS COMPANY. The First 5% Bonds due 1921 have a decree value of $154.27 per $500 bond and $12.50 for each coupon dated from April 1, 1908, to Oct. 1, 1910. Paid by Chase National Bank, New York City.

NEW YORK CONSOLIDATED RAILROAD. Acquired by Brooklyn Manhattan Transit Corp. on basis of 2/5ths of a share of B. M. T. preferred and 3/5ths of a share of common plus accrued dividends for each old share held. The stock is exchangeable at the Chase National Bank, New York City, and the dividends are obtainable from the Central Hanover Bank & Trust Company, New York City.

NEW YORK STATE RAILWAYS (Rochester System). The Rochester Transit Corporation, the new company organized pursuant to the plan of reorganization of the company, as modified Dec. 1, 1937, notified holders of First Mortgage Bonds and Second Mortgage Bonds of the Rochester Railway; Consolidated bonds for New York State Railways; and certificates of deposit in respect thereof, that new securities were ready on Feb. 1, 1939. All undeposited bonds and all C/D in respect of Second Mortgage Bonds and consolidated bonds should be delivered to the Chase National Bank of New York City in exchange for new securities, and in case of C/D for First Mortgage Bonds, the exchange will be made by the depository that issued the Certificate.

NORFOLK & SOUTHERN RY. Each $1,000 First and Ref. Bond in the hands of the public received $570 in liquidation. Each $1,000 bond that was held as security for the Coll. Trust Gold Notes due 1910 received $516. Collect from the Trust Company of America, Trustee, now Chase National Bank. Stock worthless.

NORWICH GAS & ELECTRIC COMPANY. The Chase National Bank of New York City informed us as follows on March 21, 1940, regarding the indenture dated Feb. 18, 1901: "Referring to your letter of March 19, 1940, The Equitable Trust

Chase National Bank (cont.)
Company of New York (to which we are successor by consolidation) succeeded the North American Trust Company as Trustee under the above-mentioned Indenture. According to the records of The Equitable Trust Company of New York, First Mortgage 5% Gold Bonds due March 1, 1931, in the principal amount of $85,000 were issued under said Indenture. The records of The Equitable Trust Company further indicate that all of the above-mentioned bonds were surrendered to that company for cancellation by New York State Gas & Electric Corporation (successor to the Norwich Gas & Electric Company) and that an instrument was executed and delivered on March 15, 1922."

OCCITANIA SUGAR COMPANY. C/D for First Mortgage 6% Bonds. See under Trust Company of Cuba, Havana, Cuba.

PEORIA, DECATUR & EVANSVILLE RAILWAY CO. Second Mortgage Bonds. See under Central Hanover Bank & Trust Co., New York City.

PORT WENTWORTH TERMINAL CORP. The 8% Unstamped Bonds, due 1950, have a decree value of $240.54 per $1,000 bond with the Chase National Bank, New York City.

REPRESENTATIVE TRUST SHARES. (Press report, June 3, 1941.) To the Holders of Representative Trust Shares, Mutual Depositor Corporation, Depositor: Notice is hereby given that, pursuant to the Trust Agreement dated as of Jan. 20, 1941, under which the above shares are outstanding, the trust terminated Jan. 31, 1941, and the undersigned Trustee has liquidated the deposited property. Holders of Certificates should surrender their Certificates to the undersigned Trustee in order to obtain their pro rata share of the deposited property, which after deduction of a reserve for possible Federal and New York State taxes (with interest) and expenses incurred and which may be incurred in connection therewith, amounts to the sum of $6.25 a share. (Signed) The Chase National Bank of the City of New York, Trustee, 11 Broad St., New York, N. Y. May 13, 1941.

ST. PAUL MINING COMPANY. Mr. Charles C. Werner, 61 Broadway, New York City, informed us as follows on April 29, 1926: "Your letter addressed to Edmund L. Judson has been referred to the writer who looked after the legal matters of the company from its inception in 1899. The company was fully liquidated three or four years ago and its monies available for distribution among the stockholders were paid over to the Equitable Trust Company, New York City, now Chase National Bank, for distribution among the stockholders upon presentation of their stock certificates in order that the payment of the various liquidating dividends might be stamped thereon."

SIMPSON REALTY CO. The Chase National Bank of New York City made a payment of 10% on each $1,000 Ref. 6% Bond due 1932.

SIMPSON SECURITIES CO. The Coll. Trust 6% Bonds have a decree value of $76.50 per $1,000 bond. Collect on unstamped bonds from the Chase National Bank, New York City.

Chase National Bank (cont.)

SOLAR REFINING CO., Lima, Ohio. Merged with the Standard Oil Co. (Ohio). One share of Standard common stock was exchanged for each 3.6 shares of Solar stock or $17 per share in cash. Any outstanding stock should be presented to the Chase National Bank, New York City, for collection.

SPLITDORF-BETHLEHEM ELECTRICAL CO. The Chase National Bank of New York City made a payment of 18% on each $1,000 7% Conv. Debenture Bond due 1932.

STANDARD CORDAGE CO. The First 5% Bonds received the following payments in liquidation from the Chase National Bank, New York City: $78.44; $67.87 and $12.24 per $1,000 bond.

STRAUSS, NATHAN, INC. The 6% Conv. Bonds with Nov. 1, 1931, and subsequent coupons attached, received $24.50 per $1,000 bond. Collect from the Chase National Bank, New York City.

TRI-UTILITIES CORPORATION. Incorporated in Delaware on March 4, 1929, to operate as a public utility holding company. On Aug. 31, 1931, Hugh M. Morris, of Wilmington, Del., was appointed Receiver of the corporation by the United States District Court of Delaware. On March 14, 1932, a plan of reorganization dated Sept. 1, 1931, was abandoned. All the assets were sold with the aproval of the Court during 1932. The receivership was wound up early in 1933 and the Receiver was discharged on Jan. 26, 1933. In Feb., 1933, the Chase National Bank, as Trustee for the Conv. Deb. 5% Bonds due 1979, received funds from the Receiver to make a distribution of 30c on each $1,000 bond. This distribution was the first and final liquidating dividend on the remaining assets of the corporation sold Aug. 20, 1932.

TUBULAR DISPATCH CO. This company was purchased by the American Pneumatic Service Co., of Boston, Mass. We refer you to the Chase National Bank of New York City, regarding the First Mortgage bonds of the company.

UNION DYE & CHEMICAL CORPORATION. We received the following letter from the Chase National Bank of the City of New York, located at 11 Broad St., dated Feb. 26, 1938, and signed by Paul C. Beardslee, Asst. Trust Officer: "Receipt is acknowledged of your letter dated Feb. 24, 1938, and from the information contained therein we assume that your client holds one of the Union Dye & Chemical Corporation Five-Year 6% Adjustment Mortgage Bonds due June 1, 1923, issued under above mortgage. According to our records as Successor Trustee, the property which had been subject to the lien of the above mortgage was sold in the foreclosure proceedings on Sept. 12, 1921; the sale was confirmed by a Decree of Confirmation of Sale entered in the Chancery Court at Kingsport, Tennessee, on Sept. 19, 1921; the amount received was not sufficient to pay in full the holders of the Union Dye & Chemical Corporation's Prior Lien Notes, so that nothing remained from the proceeds of the foreclosure sale for the holders of Union Dye & Chemical Corporation Adjustment Mortgage Bonds. Our records do not

Chase National Bank (cont.)
show that the corporation deposited any monies for the payment of coupons from its Adjustment Mortgage Bonds. In case you might be interested, enclosed for your information is a copy of the Notice of Final Distribution dated Dec. 15, 1921, addressed to the holders of the Three-Year 7% Prior Lien Notes of said corporation." To the Holders of the Three-Year 7% Prior Lien Notes of Union Dye & Chemical Corporation dated Aug. 1st, 1918, and Scrip for said Notes. Notice of Final Distribution Pursuant to Article VII of the Decree of Confirmation of Sales, entered in the Chancery Court at Kingsport, Tenn., Sept. 19, 1921, and supplemental orders entered Nov. 19, 1921, in the cause pending in that Court entitled The Equitable Trust Company of New York and Lyman Rhoades, as Trustees, complainants v. Union Dye & Chemical Corporation, defendant, the undersigned is ready to make final distributions of the funds arising for this suit which was brought for the foreclosure of the Mortgage of the Union Dye & Chemical Corporation dated Aug. 1, 1911, and the collection of the debt due. By Supplemental Order entered Nov. 19, 1921, the principal amount of Three-Year 7% Prior Lien Notes found to be outstanding under the mortgage is $597,661.49 on account of which the total amount distributable including the distribution referred to in our letter of Sept. 28, 1921, is $198,374.64 or at the rate of $331.91 on account of each $1,000 principal amount of notes. You are therefore notified and requested forthwith to present the notes bearing Aug. 1, 1921 coupons, and Note Scrip held by you at the office of the undersigned, 37 Wall St., New York, N. Y., and receive the amount distributable thereon upon such Notes and Scrip, to wit: the sum of $60.49 for each $1,000 principal amount of Notes and Scrip if not already received (this being the amount we notified you by letter dated Sept. 28, 1921, that we were ready to distribute) and the further sum of $271.42 for each $1,000 principal amount of Notes and Scrip. Notes and Scrip will be stamped with a proper legend setting forth payment thereon of the proportionate share of the funds arising in this suit. Upon the presentation of any Note Scrip for appropriate notation thereon, there will also be paid thereon a sum representing interest heretofore deposited by the Union Dye & Chemical Corporation for the payment of interest on notes held against such Scrip. As this Scrip was not interest bearing, the proportionate amount of such interest has never been distributed, but as no further distribution is anticipated, the distribution of this sum will now be made. The amount of interest to be paid is 2½ years at 7% per annum upon the face amount of notes represented by each scrip certificate. Income Tax Ownership Certificate should be furnished for the 2½ years int. rate at 7% to Feb. 1, 1921, to be paid on scrip certificates, New York, Dec. 15, 1921. The Equitable Trust Company of N. Y. As Trustee under a Mortgage dated Aug. 1, 1918, made by the Union Dye & Chemical Corporation for the Equitable Trust Co. of New York and Lyman Rhoades as Trustee.

Chase National Bank (cont.)

UNION SOLVENTS CORPORATION. We understand that a liquidating dividend was paid on the preferred stock of this company by the Chase National Bank of New York City.

UNITED BOX BOARD & PAPER CO. Holders of unassenting Gen. Mortgage 6% Bonds due July 1, 1911 to July 1, 1913 inclusive, have a decree value of $25.27 per $1,000 bond. Collect on unstamped bonds from the Chase National Bank, New York City.

UNITED EQUITIES CORPORATION (Virginia). One share of preferred stock of this company was exchanged for one share of stock of the United Equities Corp. of Del. The Chase National Bank of New York City acted as depository. There was no equity for the common stock. We refer you to the International Equities Corp., Land Title Bldg., Philadelphia, Pa., for further information.

WABASH, PITTSBURGH TERMINAL RAILWAY CO. The Chase National Bank of New York City made a payment of $1.00 per $1,000 unstamped Second Mortgage 4% Bond.

WABASH R. R. First Ref. & Extension Bonds have a decree value of $33.1526 per $1,000 bond. For each $1,000 Receiver's Certificate maturing Aug. 1, 1915, received $1,016.16⅔. The First Mortgage Bonds and Receiver's Certificates were paid their pro rata share of the proceeds of the sale at the Chase National Bank, New York City.

WASHINGTON, IDAHO WATER, LIGHT & POWER CO. The First Mortgage 6% Bonds represented by C/D have a decree value of 85% of their face value payable at the Chase National Bank, New York City.

WEST PENN CO. The preferred stock was liquidated at $101.46 per share. The common received $125 per share. Payable at the Chase National Bank, New York City.

WESTERN PACIFIC RAILWAY COMPANY First Mortgage Bonds. The Chase National Bank, New York City, made payments of $393 on each $1,000 bond.

WINCHESTER REPEATING ARMS CO. The Western Cartridge Co., acquired the properties of this company, and the First Mortgage Bondholders received $50 in cash and $28 par value of 6% Preferred Stock of The Western Cartridge Co., for each $100 bond. The Debenture Bondholders and other unsecured creditors received $38 par amount of Preferred Stock of the Western Cartridge Co., on each $100 of claims. The depository for the First 7½% Bonds due 1941 was the Chase National Bank, New York City. The Depository for the 6½% Debentures was the American Express Bank & Trust Company, New York City. There was no equity left for the stock.

ZIELEY PROCESS CORPORATION. Name changed to Petroleum Derivatives, Inc., 25 Broadway, New York City. The stock was exchanged share for share at the Chase National Bank, New York City.

Chatham Phenix Allied Corporation. See Securities Allied Corporation.

Chatham Phenix Corporation. See Broadway Realization Corporation.

Chatham Railroad Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Chattanooga Electric Railroad Company. See Maryland Trust Co., Baltimore, Md.

Chattanooga Land Coal & Iron Railway Company. See First National Bank, Boston, Mass.

Chemical Bank & Trust Company, 165 Broadway, New York City. Our records indicate that this bank acted as liquidating agent for certain issues of the following companies. These records have not been confirmed.

CHICAGO & EASTERN ILLINOIS R. R. Gen. Cons. & First 5% Bonds due 1937. Ref. & Imp. 4% Bonds due 1955. See under Central Hanover Bank & Trust Company, New York City.

CHICAGO SUBWAY COMPANY. Succeeded by the Chicago Utilities Company in 1912. The property of the Chicago Subway Company was sold under foreclosure on April 3, 1912, for $5,030,000, and was bid in by the bondholders. The stock of the Chicago Subway Company was assessed $5.00 per share. Unassessed stock at this time is worthless. Bonds dated June 1, 1908, upon presentation at the Chemical Bank & Trust Co., New York City, will receive a pro rata share of the proceeds received from the sale of the company's assets.

CHICAGO UTILITIES COMPANY. The Chemical Bank & Trust Company, New York City, informed us in 1935 that the assets were sold several years ago and the proceeds deposited with them to be distributed to the First Mortgage Series A 5% Bonds with April 1, 1915, and subsequent coupons attached and Fractional Scrip Certificates, at the rate of $131.67 per $1,000 bond.

ELECTRIC POWER ASSOCIATES, INC. The company distributed the major part of its holdings of American Water Works & Electric Co. stock to its stockholders. In 1939 it was the intention of the company to liquidate the remainder of its assets and distribute same to its stockholders. It was reported in the New York Times, June 7, 1939, as follows: "Notice is hereby given that the transfer books of Electric Power Associates, Inc., a Maryland corporation, which has been dissolved and is now in the process of liquidation, will be closed permanently on June 20, 1939, and that after the close of business on that date no further transfers of Class A Stock and Common Stock will be made on the books of said corporation. The New York Curb Exchange has advised that no trading in said stocks on that Exchange will be permitted after June 17, 1939. Prior to the final distribution, it will be necessary for all holders of certificates for the Class A Stock and Common Stock of Electric Power Associates, Inc., to forward the same to Chemical Bank & Trust Co., 165 Broadway, New York City, for cancellation against the final payment, when made. Said certificates must be accompanied by a Letter of Transmittal properly executed, copies of which may be obtained from the bank or the corporation, 15 Exchange Pl., Jersey City, N. J. By order of the Trustees, C. F. Blanchard, Secy." On Dec. 28, 1939, it was reported that the company paid a liquidating dividend of $1.35 per share on the Class A and Common Stocks, payable at the Chemical Bank & Trust Company, New York City.

Chemical Bank & Trust Co. (cont.)

EVANSVILLE & TERRE HAUTE R. R. The 5% Bonds due 1942 with April 1, 1915, coupon attached, received $1,164 in new Gen. 5% Bonds, $165.16 in cash, and new preferred stock. Believe the exchange was made at the Chemical National Bank & Trust Company, New York City. The Ref. 5% Bonds due 1941 received $1,000 in new preferred stock.

EVANSVILLE & TERRE HAUTE R. R. (Mt. Vernon Branch). The 6% Bonds due 1923, with April 1, 1915, coupon attached, received $1,000 new Gen. 5% Bonds and $395 in new preferred stock. Believe the exchange was made at the Chemical Bank & Trust Company, New York City.

EVANSVILLE & TERRE HAUTE R. R. (Sullivan Co. Coal Branch). The 5% Bonds due 1930 with April 1, 1915, coupon attached, received $1,000 in new Gen. 5% Bonds, and $329 in new preferred stock. Believe the exchange was made at the Chemical Bank & Trust Company, New York City.

FORT WAYNE & NORTHERN INDIANA TRACTION CO. The First Ref. 5% Bonds due 1931 have a decree value of $2.78 per $1,000 bond plus new securities. Collect from the Chemical National Bank & Trust Company, New York City.

HAMPTON SHARES CORPORATION (N. Y.). The preferred stock has a liquidating value. The common shares are worthless. Collect on preferred stock from Frank Houston, Chemical Bank & Trust Co., New York City.

KANSAS CITY, OUTER BELT & ELECTRIC RAILROAD COMPANY. The Chemical Bank & Trust Co., New York, N. Y., holds certain funds for distribution on bonds represented by Certificates of Deposit of the company. See United States District Court, Topeka, Kansas.

LAKE SUPERIOR CORPORATION. A final distribution of $3.377 per $1,000 First Mortgage & Coll-Trust 40-Year 5% Gold Bond due June 1, 1944, will be paid by the Chemical Bank & Trust Company, New York City. All bonds must have June 1, 1932, and subsequent coupons attached.

LINCOLN FORTY-SECOND STREET CORP. The Chemical Bank & Trust Company of New York City holds unclaimed funds which were deposited with them to provide for the payment of the June 1, 1932, and Dec. 1, 1932, coupons on the 6½% Debentures. All moneys not claimed by Aug. 15, 1938, were returned to the corporation which deposited same.

LOW-PRICED SHARES. The stock has a liquidating value of $4.65 per share. Collect from the Chemical Bank & Trust Company, New York City.

MINES CO. OF AMERICA (Me.). The $10 par stock has a liquidating value of 2¾c per share. The $1.00 par stock received 1/10th of the above amount. Collect from the Chemical Bank & Trust Company, New York City.

NEW YORK & BROOKLYN FERRY COMPANY. The 6% bonds probably have value with the Chemical Bank & Trust Company, New York City.

NOVA SCOTIA TRANSPORTATION CO., LTD. The Certificates of Deposit for First Mortgage 7% Bonds received two payments totaling $75.66 per $1,000 bond from the Chemical Bank & Trust Company, New York City.

Chemical Bank & Trust Co. (cont.)

OIL LEASE DEVELOPMENT CO. See under Manufacturers Trust Co., N. Y. C.

SIEMENA & HAISKE, A. G. Payments of interest and principal may be obtained from the Chemical Bank & Trust Co. of New York City, depositary for the 6½% Debentures.

STANDARD ROCK ASPHALT CORPORATION. Coll. Trust Conv. 7% Notes due Feb. 15, 1932. Part payment of $19.75 was made on each $500 bond by the Chemical Bank & Trust Co., N. Y. C. Bonds were stamped when paid.

SUBURBAN LIGHT & POWER CO. The 6% Series A Bonds, due 1948, with Dec. 1, 1929, and subsequent coupons attached, have a decree value of $32 per $1,000 bond. Collect on unstamped bonds from the Chemical Bank & Trust Company, New York City. C/D for these bonds received $307.66 per $1,000 Certificate from the Irving Trust Company, New York City. C/D for the First Mortgage Coll. 5½% Series A Bonds, due 1952, received $910 per $1,000 Certificate from the Irving Trust Company, New York City. The actual bonds received $850 per $1,000 bond from the New York Trust Company, New York City.

Cheraw & Chester Rail Road Co. (S. C.). The 7% Mortgage Bonds due July 1, 1897, received the following payments in liquidating, and were paid by the Clerk of the Court: Nov. 23, 1896, $75 per $500 bond; March 24, 1897, $25 per $500 bond. Any unclaimed funds are probably held by the United States District Court at Columbia or Charleston, S. C.

Chesapeake & Albemarle Canal Co. The Trust Certificates have a liquidating value of $85 per share. Secretary of the company, William Byrd, 59 Wall St., New York City.

Chesapeake and Ohio Canal Company. See Baltimore & Ohio Railroad.

Chester Knitting Mills, St. Louis, Mo. See St. Louis Union Trust Co., St. Louis, Mo.

Chestnut and Smith Corp. Incorporated in Del. in 1919 and liquidated in 1931, at which time the preferred stockholders received $119.25 per share. The remaining assets were sold and the preferred stockholders received a final dividend of 35c per share in 1935. There were no assets available for the common stockholders.

Cheyenne Chamber of Commerce. See Stock Growers National Bank, Cheyenne, Wyo.

Chicago & Alton Railroad Co. See New York Trust Co., New York City.

Chicago & Alton Ry. Co. First 3½% bonds due 1950 should be presented to the United States District Court, Chicago, Ill., for collection.

Chicago, Aurora & Elgin Corporation. The company, located at 72 West Adams Street, Chicago, Illinois, informed us as follows on October 22, 1941: This will acknowledge receipt of your inquiry of October 11th and in which letter you state that a client of yours holds some "V. T. C. for stock of your company dated September 26, 1932." We do not understand how that statement can be correct as we know of no voting trust certificates which would normally bear that date. According to our understanding there existed at one time the so-called Girard Voting Trust Agreement of July 27, 1922 which by its terms we understand expired in 1925. According to the stockholders list some of the voting trust certificates issued under that agreement apparently have never been exchanged for stock of the Chicago, Aurora and Elgin Corporation. Whether an exchange may be effected at the present time through the Girard Trust Company of Philadelphia we do not know as the present management had nothing whatever to do with the formation of that voting trust agreement. There was also another voting trust agreement dated July 29, 1922, under which the Wilmington Trust Company of Wilmington, Delaware, acted as trustee and which agreement was terminated in March of 1926, and all certificates surrendered for stock of the corporation.

The Chicago, Aurora and Elgin Corporation owns all of the common stock of the Chicago, Aurora and Elgin Railroad Company and also a few shares of the prior lien stock of said railroad. The railroad company has been in receivership in the United States District Court for the Northern District of Illinois, Eastern Division, since 1932, and we know of no market quotations for either stock of the railroad company or of the stock of the corporation.

Chicago, Burlington & Quincy Railroad Company, 547 West Jackson Blvd., Chicago, Illinois. Confirmed the following on June 3, 1942:

AMERICAN CENTRAL RAILWAY COMPANY (Illinois). The Chicago, Burlington & Quincy Railroad Company, located at 547 West Jackson Blvd., Chicago, Illinois, informed us on June 3, 1942, that all inquiries concerning the American Central Railway Company should be referred to them in case our readers have any stock to dispose of.

BURLINGTON & MISSOURI RIVER R. R. (Nebr.) Consolidated with the Chicago, Burlington & Quincy R. R. about 1880. Stock was exchanged share for share.

Chicago & Canada Southern R. R. See United States District Court, Chicago, Ill.

Chicago & Cincinnati R. R. See Old Colony Trust Company, Boston, Mass.

Chicago Consolidated Oil Production Company. Incorporated in Montana, and was dissolved on July 24, 1941. Mr. Adolph C. G. Anderson, former president of the company, located at 1400 W. Adams Street, Chicago, Illinois, in care of the Reliance Elevator Mfg. Co., informed us on Feb. 24, 1943, that the first and final liquidation dividend of 70c per share was mailed to all stockholders of record some time in Oct., 1941. We suggest that all stockholders check with Mr. Anderson to ascertain if they have received their liquidating dividend.

Chicago & Eastern Illinois R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Chicago Great Western Railroad Co. See New York Trust Co., N. Y. C.

Chicago & Indiana Coal Ry. See Manufacturers Trust Co., N. Y. C.

Chicago & Interurban Traction Company. See First National Bank, Chicago, Illinois.

Chicago & Lake Superior Division Bonds. See Chicago, Milwaukee, St. Paul & Pacific R. R.

Chicago, Milwaukee, St. Paul and Pacific Railroad Company. Henry A. Scandrett, Walter J. Cummings, George I. Haight, Trustees. Securities of predecessor companies of C. M. St. P. & P. R. R. Co., which have not been presented for collection or exchange as of

Nov. 30, 1941. Funds on deposit with the City Bank Farmers Trust Co., New York.

Matured Bonds and Coupons

Terminal Mortgage 5% Bonds, due July 1, 1914—$1,000.

Chicago & Pacific Western Division 5% Bonds, due Jan. 1, 1921—$2,000; coupons, $1,775.

Fargo & Southern Ry. Co. 6% Bonds, due Jan. 1, 1924—$1,000; coupons, $360.

Chicago & Lake Superior Division 5% Bonds, due July 1, 1921—coupons, $350.

Wisconsin & Minnesota Division 5% Bonds, due July 1, 1921—coupons, $300.

Chicago & Missouri River Division 5% Bonds, due July 1, 1926—coupons, $650.

Bonds That Have an Exchange Value

Bonds of the C. M. & St. P. Ry. Co. that are exchangeable for 20% in 50-Yr. 5% Mortgage Gold Bonds, and 80% in 5% Convertible Adjustment Mortgage Bonds of the C. M. St. P. & P. R. R. Co.

4% Gold Bonds of 1925, due 6/1/25—$1,000.

4% 15-Yr. European Loan, due 6/1/25——$49,568.55.

4½% Convertible Bonds, due 6/1/32—$38,200.

4% 25-Yr. Bonds of 1909, due 7/1/34—$2,000.

4½% General & Refunding Mortgage Series "A" Bonds, due Jan. 1, 2014—$2,000.

5% General & Refunding Mortgage Series "B" Bonds, due Jan. 1, 2014—$2,200.

HASTINGS & DAKOTA RAILWAY CO. Acquired by Chicago, Milwaukee & St. Paul Railway Co., about 1880. Only the First Mortgage Bonds of the Hastings & Dakota were exchangeable for Chicago, Milwaukee & St. Paul securities.

Chicago, Milwaukee & St. Paul Railway Company. (Terminal Mtge. Bonds.) See Chicago, St. Paul & Pacific Railroad Company.

Chicago & Missouri River Division Bonds. See Chicago, Milwaukee, St. Paul & Pacific R. R.

Chicago & North Michigan R. R. See Pere Marquette Railway Company, Cleveland, Ohio.

Chicago & Pacific Western Division Bonds. See Chicago, Milwaukee, St. Paul & Pacific Railroad Co.

Chicago Packing & Provision Company. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Chicago, Peoria & St. Louis Ry. See Springfield Marine Bank, Springfield, Ill.

Chicago, Rock Island & Pacific R. R. See Central Hanover Bank & Trust Co., N.Y.C.

Chicago, Rock Island & Pacific Ry. Co. See Bankers Trust Co., N. Y. C.

Chicago Subway Company. See Chemical Bank & Trust Co., N. Y. C.

Chicago Terminal Transfer Railroad Company. See Baltimore & Ohio Railroad Company.

Chicago Title & Trust Company, 69 W. Washington Street, Chicago, Ill. Our records indicate that this bank made payments on certain unstamped securities of the following companies: These records have not been confirmed by the bank.

ARGYLE BROADWAY BLDG., CHICAGO, ILL. The First Real Estate 6½% Bonds not deposited should be presented to the Chicago Title & Trust Co., of Chicago, for their pro rata share of the sale of the company's property.

TWENTY EAST DEL. APT. The Chicago Title & Trust Co. of Chicago, Ill., made a payment on the First Mortgage 6½% Bonds due 1928-36.

Chicago Utilities Company. See Chemical Bank & Trust Co., N. Y. C.

Chicago, Wisconsin & Minnesota R. R. First 6% Bonds are worth $1,100 per $1,000 bond. Income 5% Bonds received $925 per $1,000 bond. 8% Imp. Notes received par. Preferred stock liquidated at $78 and common at $18 per share.

Chilean American Steamship Co. The Central Bank & Trust Company advises that the First Mortgage Serial Gold Notes defaulted in payment of interest due Oct., 1921. These First Mortgage Notes were partially redeemed by payments as of Sept. 17th and Nov. 5th, 1920, aggregating 60% on account of principal from proceeds of insurance received in the matter of loss of the S.S. "Llai-Llai" and S.S. "Yungai." We have been advised by Messrs. E. H. Rollins & Sons, of this city, that these notes have no present value.

China Mail Steamship Co. The First Mortgage 8% Bonds dated July 1, 1920, have a decree value of $855.77 per $1,000 bond. There was no equity left for the stock.

Chino Copper Co. (Maine). A liquidating dividend of $27.15 per share is still available to stockholders who have their claims with the liquidation trustee, Robinson Verrill, 57 Exchange Street, Portland, Maine.

Chippewa Power Co. See National Shawmut Bank, Boston, Mass.

Chrisite Realty Corporation. See California Trust Company, Los Angeles, Calif.

Christian Science Society in Kenmore. See Marine Trust Company, Buffalo, N. Y.

Chrysolite Silver Mining Company (W. Va.). See Lawyers Trust Company, N. Y. C.

Church of St. Jean-Baptiste, Duluth, Minn. See First Trust Company, St. Paul, Minn.

Ciego De Avila Compania Azucarera. See Trust Co. of Cuba, Havana, Cuba.

Cincinnati Abbatoir Company. See Central Hanover Bank & Trust Co., N. Y. C.

Cincinnati Business Women's Club Co. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Cincinnati, Dayton & Ironton R. R. See Chase National Bank, New York City.

Cincinnati, Dayton & Toledo Traction Company. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Cincinnati, Findley & Fort Wayne Ry. Co. See New York Trust Co., New York City.

Cincinnati Hamilton & Dayton Railway Company. See Wilmington Trust Company, Wilmington, Del.

Cincinnati, Hamilton & Indianapolis Railroad. Value of preferred stock dated 1872. Organized in Ohio on Dec. 24, 1872, and was controlled by the Cincinnati, Indianapolis & Western Railway Co. In 1903 it was reported that $11,200 of stock of this company was reserved for the retirement of $8,953 of preferred stock of the C. H. & I. Railroad which was outstanding. The property of the C. I. & W. was foreclosed and the First Refunding Bonds received $409.01 per thousand dollar bond in liquidation, leaving no equity for the stock. Therefore the stock of the Cincinnati, Hamilton & Indianapolis Railway is worthless. Cincinnati, Indianapolis & Western was taken over by the Baltimore & Ohio Ry. Co. in the late 1920's.

Cincinnati & Indiana Western R. R. See Old Colony Trust Company, Boston, Mass.

Cincinnati, Indianapolis & Western Ry. See Chase National Bank, New York City.

Cincinnati, Jackson & Mackinaw Railway Co. See Central Hanover Bank & Trust Co., New York City.

Cincinnati Speedway Co. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Cincinnati & Terre Haute R. R. See United States District Court, Terre Haute, Ind.

Cincinnati Water Works Co. The Treas. of the City of Cincinnati, Ohio, informed us in 1931, that the company is municipally owned, and the funds for any outstanding securities are in the custody of the City Treasurer.

Circuit Court of Jasper County, Carthage, Mo. Our records indicate the following, although not confirmed by the Court:

CONNECTICUT ZINC CORPORATION. The First 7% Bonds due 1939 have a decree value of $9.70 per $1,000 bond. The money was paid by the Circuit Court of Jasper Co., Carthage, Mo., according to the Bankers Trust Co., New York City.

Circuit Court, La Porte, Ind. (Clerk of). The New York Trust Company, New York City, informed us as follows in Feb., 1942:

ADVANCE-RUMLEY CORP. A final liquidating distribution of $2.78 was declared today on the common stock of the Advance-Rumley Corp., once a prominent Midwestern manufacturer of farm machinery whose dissolution was decided in Oct., 1935. The payment is payable through the Clerk of the Circuit Court, La Porte, Ind., upon surrender of certificates of stock for cancellation. Advance-Rumley Corp. and predecessors manufactured farm machinery since Civil War days in La Porte, Ind. After a period of lean years, its fate really was determined in 1931 when the Allis-Chalmers Manufacturing Co. bought nearly all the assets except certain real estate, stock and the plant at Battle Creek, Mich. The final liquidating payment was forecast in the 1937 annual report and is made possible by the conversion of remaining Advance-Rumley Corp. assets into cash. At the end of 1935 a liquidating dividend of $1.00 in cash and one-half share of Allis-Chalmers stock was paid.

(All securities and cash held by the New York Trust Co. as distributing agent, were turned over to the Company in Oct., 1938, for deposit in the above Court.) Also, see Bankers Trust Co., N. Y. C.

Citizens Gas Company of Bridgeport. See Irving Trust Company, New York City.

Citizens National Trust & Savings Bank, Los Angeles, Calif. Confirmed the following on Jan. 21, 1942:

ANNANDALE CORP., Pasadena, Calif. Property sold in 1938. Reorganized as Annandale, Inc. Non-depositors of First 6½% Bonds received $89.06 per $1,000 bond from the Citizens National Trust & Savings Bank, Los Angeles, Calif.

Citizens Water Supply Co. of Newtown. See Chase National Bank, New York City.

City Bank Farmers Trust Company, 22 William Street, New York City. Informed us in January, 1942, that they hold unclaimed funds or new securities for certain outstanding securities of the following companies:

AGFA ANSCO CORPORATION.

ALL PACKAGE GROCERY.

AMERICAN BOND & BOND & MORTGAGE COMPANY.

AMERICAN COLONIAL BANK OF PORTO RICO.

AMERICAN COMMERCIAL ALCOHOL CORPORATION.

AMERICAN COMMUNITY POWER CO. 5½% Gold Debenture Bonds due 1953. Undeposited bonds should be presented to the City Bank Farmers Trust Co., New York City, and receive $159.78 per $1,000 bond.

AMERICAN EQUITABLE ASSURANCE COMPANY OF NEW YORK.

AMERICAN INTERNATIONAL CORPORATION.

AMERICAN SNUFF COMPANY.

AMERICAN TYPE FOUNDERS, INC.

AMERICAN VETERINARY HOSPITAL COMPANY.

ATLANTA, BIRMINGHAM & ATLANTIC R. R. CO. (Georgia Terminal's Company, Alabama Terminal R. R. Co.) A Receiver's Certificate maturing July 1, 1912, has a value of $1,000. According to our records the certificate should have been presented to the City Bank Farmers Trust Co. of New York City, for collection.

ATLANTIC & BIRMINGHAM CONSTRUCTION CO.

ATLANTIC & BIRMINGHAM RAILWAY COMPANY.

ATLANTIC PAPER & PULP CORP. Receivers were appointed in 1923. The property was foreclosed and the non-depositing 1st Mortgage 6% Bonds due 1921-1929 received $69.82 per $1,000 bond. The Franklin Trust Co. of New York City was trustee, which was succeeded by the City Bank Farmers Trust Co.

BAIRD TELEVISION, LTD.

BAMBERGER, L., & COMPANY.

BANK OF AMERICA NATIONAL ASSOCIATION.

BEATTIE SUGAR COMPANY.

BELGIAN NATIONAL RAILWAYS.

BOEING AIRPLANE COMPANY.

BOND & MORTGAGE GUARANTEE COMPANY.

BRITISH AMERICAN TOBACCO COMPANY.

BROADWAY & SEVENTH AVENUE RAILROAD COMPANY.

BROCKPORT WATER WORKS COMPANY.

BROOKLYN RAPID TRANSIT COMPANY.

BROOKLYN UNION ELEVATED RAILROAD COMPANY.

CALIFORNIA-IDAHO COMPANY. Company was reorganized as the American Water Works and Electric Co. The First Mortgage Bonds have a decree value of 36%. Collect on unstamped bonds from the City Bank Farmers Trust Co., New York City. No equity remained for stock in the final liquidation. The company is out of existence.

CANADIAN RAIL & HARBOR TERMINALS, LTD.

CANNON MANUFACTURING COMPANY.

CELOTEX COMPANY.

CENTRAL ATLANTIC STATES SERVICE CORPORATION.

CENTRAL SUGAR CORPORATION.

CITY SAVINGS BANK CO., LTD. (Budapest).

COLONIAL AIRWAYS CORPORATION.

COLUMBUS & ROME RAILROAD. The First Mortgage Bonds may have value with the City Bank Farmers Trust Company, New York City.

COMEAU NAVIGATION COMPANY.

CONLEY TIN FOIL COMPANY.

CONSUMERS PARK BREWING COMPANY.

COOPER BESSEMER CORPORATION.

City Bank Farmers Trust Co. (cont.)

CUBAN DOMINICAN SUGAR CORPORATION.

CURTISS ASSETS CORPORATION.

DALENDO CORPORATION.

DALTON ADDING MACHINE COMPANY.

DALY WEST MINING COMPANY.

DENISON CITY (Texas) WATER CO. Property was sold at auction by the Farmers Loan & Trust Company at New York, as Trustees under the mortgage of Feb. 15, 1886, securing $200,000 of bonds to the City of Denison for $110,000.

DENVER UNION WATER COMPANY.

DRY DOCK EAST BROADWAY & BATTERY RAILROAD. The General 5% Bonds due 1932 have a decree value of $18.98 per $1,000 bond. Collect on unstamped bonds from the City Bank Farmers Trust Company, New York City.

DUNDERBERG MINING COMPANY.

DURHAM-DUPLEX RAZOR COMPANY.

EASTERN VERMONT PUBLIC UTILITIES CORPORATION.

EDIFICIO LA METROPOLITANA, S. A.

ENGINEERING BUILDING CORPORATION.

EVANSVILLE & INDIANAPOLIS RAILWAY COMPANY.

EVANSVILLE, TERRE HAUTE & CHICAGO R. R. Interest certificates, according to our records, can be exchanged for preferred stock of the Chicago & Eastern Illinois R. R. Co., at the City Bank Farmers Trust Company, New York City.

FIRESTONE TIRE & RUBBER COMPANY.

FOLLANSBEE BROS., CO.

FOLLANSBEE STEEL CORPORATION.

FORT WAYNE, JACKSON & SAGINAW RAILROAD COMPANY.

FREDERICKSBURG & GORDONVILLE RAILROAD COMPANY.

FREEPORT SULPHUR COMPANY.

FULLER, GEORGE A., COMPANY.

GENERAL ITALIAN EDISON ELECTRIC CORPORATION.

GENERAL SHAREHOLDINGS CORPORATION.

GENERAL THEATRES EQUIPMENT CORPORATION.

GENERAL WATER WORKS & ELECTRIC COMPANY.

GENERAL WATER WORKS & ELECTRIC CORP. The Conv. Deb. 6% Series B Bonds due 1944 received $118.35 per $1,000 bond. The Conv. 6% Series A Bonds due 1931 Ext. to 1934 received $117.20 per $1,000 bond. Present unstamped bonds to the City Bank Farmers Trust Company, New York City, for collection.

GLOBE INSURANCE COMPANY OF AMERICA.

GREAT LAKES TERMINAL WAREHOUSE COMPANY.

GREEN BAY WINONA & ST. PAUL RAILWAY COMPANY.

GREEN ISLAND WATER COMPANY.

GRIMMIL, INC.

GUARDIAN FIRE ASSURANCE CORPORATION.

GULF STATES STEEL COMPANY.

HELME, GEORGE W., COMPANY.

HEMPSTEAD IMPROVEMENT COMPANY.

HERSHEY CHOCOLATE CORPORATION.

City Bank Farmers Trust Co. (cont.)

HORTONIA POWER COMPANY. Each $1,000 prin. amount 5 yr. 8% Secured (Redeemable). Gold Note due 8/1/26 with 2/1/24 & sub. cpns. attached—$432.27. Each $1,000 prin. amount 5 yr. 8% Secured (Convertible) Gold Note due 8/1/26 with 2/1/24 & sub. cpns. attached—$432.27. Each $1,000 First Mtge. 30 yr. 5% Gold Bond due 2/1/45 with 2/1/24 & sub. cpns. —$293.31. (Final Decree of U. S. Dist. Ct. for Dist. of Vermont dated 12/14/28). The property was sold in 1926. Collect from C. B. F. Tr. Co., New York City.

HUDSON RIVER NAVIGATION CO. The 6½% Conv. First Mortgage Bonds due 1951 received distribution of $617.50 per $1,000 bond, representing three payments of $500; $100; and $17.50, and all appurtenant coupons maturing November 1, 1931 and subsequent thereto from the City Bank Farmers Trust Company, N. Y. C.

HUDSON TUNNEL RAILWAY COMPANY.

INDEPENDENCE FIRE INSURANCE COMPANY.

INDIANA FLOORING COMPANY.

INSURANCESHARES.

INTERBOROUGH RAPID TRANSIT COMPANY.

INTERCONTINENTS POWER COMPANY.

INTERSTATE EQUITIES CORPORATION.

ITALIAN SUBMARINE CABLE COMPANY.

JOHNSTON TIN FOIL & METAL COMPANY.

JULIUS KAYSER COMPANY.

KANSAS CITY & PACIFIC RAILROAD COMPANY.

KANSAS CITY & SOUTHERN RAILWAY COMPANY.

KANSAS & NEBRASKA RAILROAD. Our records disclose that bonds dated Sept. 2, 1876, may have value with the City Bank Farmers Trust Company, New York City.

KAYSER, JULIUS, COMPANY.

KNICKERBOCKER EQUITABLE SECURITIES CORPORATION.

LAWYERS MORTGAGE COMPANY.

LAWYERS TITLE & GUARANTY COMPANY.

LEAVENWORTH, LAWRENCE & GALVESTON R. R. The First Mortgage 10% Bonds dated July 1, 1869 and due July 1, 1899, according to our records, did not receive any payment on principal. A total of $33.31 was paid on each coupon due July 1, 1873, by the City Bank Farmers Trust Company, New York City.

LEHIGH PORTLAND CEMENT COMPANY.

LONG BEACH IMPROVEMENT COMPANY.

MacANDREWS & FORBES COMPANY.

MADISON AVENUE OFFICES, INC.

MANUFACTURERS TRADING CORPORATION.

MARIETTA MINERAL RAILWAY COMPANY.

McCRORY STORES CORPORATION.

McMYLER INTERSTATE COMPANY.

MEAD CORPOATION.

MEAD PULP & PAPER COMPANY.

METROPOLITAN STREET RAILWAY COMPANY.

MILLIKEN BROTHERS.

City Bank Farmers Trust Co. (cont.)

MISSOURI, KANSAS & TEXAS RAILWAY COMPANY.

MOBILE, CITY OF (Ala.).

MOTORRAMP GARAGES OF AMERICA, INC.

NATIONAL AIR TRANSPORT, INC.

NATIONAL CASH REGISTER COMPANY.

NATIONAL TITLE GUARANTEE COMPANY.

NEDICK'S, INC. The 6% Coll. Trust Bonds have a liquidating value of $55.09 per $1,000 bond. Paid by City Bank Farmers Trust Company.

NEW ENGLAND VENEZUELA COMPANY.

NEW JERSEY STEAMBOAT COMPANY. The First 5% Bonds of 1921 received $1,000 in cash and $250 in new preferred stock of the Hudson Navigation Company, at the City Bank Farmers Trust Company, New York City.

NEW ORLEANS-PONCHARTRAIN BRIDGE COMPANY.

NEW ROCHELLE & PELHAM RAILWAY COMPANY.

NEW YORK BUSINESS BUILDINGS CORPORATION.

NEW YORK, ONTARIO & WESTERN RAILWAY COMPANY.

NEW YORK & QUEENS COUNTY RAILWAY COMPANY. To the holders of Certificates of Deposit representing New York & Queens County Railway Company First Consolidated Mortgage 4% 46-Year Gold Bonds, due April 1, 1946, issued under Deposit Agreement dated April 6, 1922: Out of funds received by the Committee representing partial liquidation of certain assets formerly belonging to New York & Queens County Railway Company, the Committee is prepared to make a third interim distribution to holders of Certificates of Deposit, representing deposited bonds, at the rate of $45 per $1,000 principal amount thereof, upon presentation of such Certificates of Deposit to City Bank Farmers Trust Company, Depositary, 22 William St., New York City, N. Y., for appropriate endorsement. April 12, 1941. (Signed) Mortimer N. Buckner, C. Stevenson Newhall, William C. Potter.

NEW YORK TITLE & MORTGAGE COMPANY.

NEWARK, NEW YORK WATER WORKS COMPANY.

NEWARK, OHIO WATER WORKS COMPANY.

NORTH AMERICAN WATER WORKS & ELECTRIC CO., INC.

NORTH AMERICAN WATER WORKS & ELECTRIC CORPORATION.

NORTHERN INDIANA RAILWAY COMPANY.

NORTHERN INDIANA TRANSIT, INC.

NORTHERN UTILITIES COMPANY.

OHIO MINING & MANUFACTURING COMPANY.

OLD BEN COAL CORPORATION.

OLIVER FARM EQUIPMENT COMPANY, 400 W. Madison St., Chicago, Ill. To the holders of Scrip Certificates: As provided in the Certificate of Incorporation of Oliver Farm Equipment Company, the period in which Scrip Certificates aggregating a full share of Common Stock may be exchanged for a certificate for a full share expires on July 1, 1940. The Company is directed by its Certificate of Incorporation to sell for cash, as soon as practicable after that date, the full shares of Common Stock reserved for, but not previously issued in exchange for, Scrip Certificates outstanding at the close of business on that date. Thereafter holders of Scrip Certificates will be entitled to receive only their proper proportion of the net proceeds of such sale. Oliver Farm Equipment Company, by T. A. Freeman, Secy.

City Bank Farmers Trust Co. (cont.)

Conditional Rights Certificates were called for payment on Dec. 2, 1940. These certificates were issued to holders of Convertible Participating Stock in 1931 in the amount of $1.62½ per share, at the time that the Convertible Stock was changed to common stock. Payment will be made in full for these certificates at the City Bank Farmers Trust Company, 22 William St., New York City.

OMAHA WATER CO. Prior Lien and Cons. Mortgage Bonds are worth their call price. The First Preferred shares received par in liquidation. The Second Preferred stock received $34 per share. Securities are payable at the City Bank Farmers Trust Company, New York City.

ONTARIO SILVER MINING COMPANY.

OXFORD IRON & NAIL COMPANY.

PAN AMERICAN PETROLEUM COMPANY.

PARK CITY MINING & SMELTING COMPANY.

PENNSYLVANIA DOCK & WAREHOUSE COMPANY.

PIRELLI COMPANY OF ITALY.

POCANTICO WATER WORKS CO., No. Tarrytown, N. Y. In 1898 it was reported that the Farmers Loan & Trust Company of New York City obtained a judgment against the company for $485,000 as Trustee for a mortgage held on the company's property.

Funds held for distribution on books of this company dated July 1, 1897 due July 1, 1907, which were not deposited for their share of proceeds.

PORT WENTWORTH LUMBER COMPANY.

PORTO RICAN AMERICAN TOBACCO COMPANY.

POSTAL TELEGRAPH COMPANY.

PRUDENCE BONDS CORPORATION.

RADIO KEITH ORPHEUM CORPORATION.

REMINGTON RAND, INC.

REPUBLIC FIRE INSURANCE COMPANY.

REYNOLDS, R. J., TOBACCO COMPANY.

RHINE WESTPHALIA ELECTRIC POWER COMPANY.

RICHFIELD OIL COMPANY OF CALIFORNIA.

RIDING & DRIVING CLUB OF BROOKLYN. Second Mortgage 5% Bonds due July 1, 1911, extended to July 1, 1931, are payable at par at City Bank Farmers Trust Company, New York City.

ROSS YONKERS CORPORATION. The City Bank Farmers Trust Company, 22 William St., New York City, informed us as follows on Jan. 8, 1942:

"We succeeded the Bank of America as Trustee for an issue of Ross Yonkers Corporation First Leasehold Mortgage 6½% Serial Gold Bond Certificates dated May 1, 1938, and also as Depositary for such Gold Bond Certificates under a

City Bank Farmers Trust Co. (cont.)

Deposit Agreement dated Dec. 16, 1938, pursuant to which Certificates of Deposit were issued in respect of the deposited Gold Bond Certificates.

Cash distributions were made to the holders of Certificates of Deposit (or will be made upon surrender of such Certificates of Deposit to the extent not already paid and endorsed thereon) aggregating $97 per $1,000 principal amount consisting of a first distribution of $40 per $1,000 principal amount commencing in April, 1932, a second distribution of $40 per $1,000 principal amount commencing in July, 1932, and a third distribution of $17 per $1,000 principal amount commencing in Jan., 1933. The deposited bonds bearing appropriate endorsement as to these payments will be returned to Certificate of Deposit holders upon surrender of their certificates.

A first and final cash distribution of $75.50 per $1,000 principal amount became distributable to the holders of the bonds which were not deposited under the Deposit Agreement in Jan., 1933, against presentation of the bond certificates for appropriate stamped endorsement by City Bank Farmers Trust Company, Trustee."

ROSSVILLE COMMERCIAL ALCOHOL CORP. This corporation was reorganized as the Rossville Alcohol & Chemical Corporation. Each $1,000 Conv. 6% Debenture Bond, due 1949, of the Rossville Commercial Alcohol Corp.; received from the City Bank Farmers Trust Co. of New York City, 24 shares of preferred and 10 shares of common stock of the Rossville Alcohol & Chemical Corp. and $18 in cash. The stockholders of the Rossville Commercial received the right to purchase common stock of the Rossville Alcohol & Chemical at $5.50 up to April, 1932, when this right expired. Therefore, it is our opinion that all stockholders who did not exercise this right, should have taken the loss in 1932, when the shares first became worthless.

ST. JOSEPH & DENVER CITY RAILROAD COMPANY

ST. JOSEPH & PACIFIC RAILWAY CO. The First Mortgage Bonds may have value with the City Bank Farmers Trust Company, New York City. The road was succeeded by St. Joseph & Western R. R.

ST. LOUIS ORE & STEEL CO. 6% Chouteau Bonds with following numbers have a decree value of $45.27 per $1,000 bond: 479, 630, 631, 632, 795. The bonds are payable at the City Bank Farmers Trust Company, New York City.

SALAMANCA SUGAR COMPANY OF CUBA. Incorporated in 1923 in Cuba. The assets of the company were sold at public auction for an amount which was insufficient to pay the First Mortgage Bonds in full, leaving no equity for the capital stock. Unstamped bonds should be presented to the City Bank Farmers Trust Company, New York City, for collection of $37.16 per $1,000 principal amount 30 yr. 8% Bonds due 7/1/43 with 7/1/27 and subsequent coupons attached.

SANTA ANA SUGAR CO. The City Bank Farmers Trust Company, New York City, made a distribution of $102.033 in cash and 25 shares of stock of the West Indies Sugar Corporation on each $1,000 deposited Bond.

City Bank Farmers Trust Co. (cont.)

SANTA CLARA MINING ASSOCIATION OF BALTIMORE

SEVILLA BALTIMORE HOTEL CORPORATION

SIKORSKY AVIATION CORPORATION.

SIMMONS COMPANY

SIMPSON CRAWFORD CORPORATION CAPITAL STOCK. City Bank Farmers Trust Company as Successor Liquidating Agent is prepared to distribute to holders of first preferred stock ($25 par) liquidating distributions aggregating 59% of par. We have no record of any distributions in respect of any other class of stock.

SOUTH PENN COLLIERIES COMPANY

STANDARD TEXTILE PRODUCTS COMPANY

STUDEBAKER CORPORATION

SUGAR ESTATES OF ORIENTE

SUSQUEHANNA SILK MILLS

SWEDISH BELL BEARING COMPANY

SYLVANIA INSURANCE COMPANY

TERRA COTTA PRODUCTS CORPORATION

THOUSAND ISLAND HOTEL COMPANY

TILO ROOFING COMPANY, INC.

TOLEDO, PEORIA & WARSAW R. R. Sold in Chicago under decree of foreclosure in the United States Circuit Court for the Northern District of Illinois. Collect on Eastern and Western Division Bonds from the City Bank Farmers Trust Company, New York City.

TOLEDO, PEORIA & WESTERN RAILWAY. Two payments were made on the Farmers Loan & Trust Company C/D's amounting to $120 in the case of the first payment, and $66.88 in the second. The City Bank Farmers Trust Company, New York City, reported in January, 1942, that they have no further funds to pay on C/D's of the Farmers Loan & Trust Company. The First National Bank of Chicago, Chicago, Illinois, has funds to apply on certain bonds of this company at the same rate. Confirmed in January, 1942.

TRANSCONTINENTAL AIR TRANSPORT, INC.

TRUSTEES SYSTEM SERVICE CORPORATION

269 MADISON AVENUE, INC.

UNION AMERICAN INVESTING CORPORATION

UNION GUARANTEE & MORTGAGE COMPANY

UNITED AIR LINES TRANSPORT CORPORATION.

UNITED AIRCRAFT CORPORATION.

UNITED AIRCRAFT & TRANSPORT CORPORATION.

UNITED AMERICAN SHARES CORP. Name changed to United American Utilities, Inc., in Mar., 1930, a Del. corporation. On Mar. 3, 1933, Chancellor Wolcott, Wilmington, Del., appointed receivers for the company on allegations of insolvency. As of Mar. 20, 1936, the company was still in receiver's hands. In Jan., 1937, the receivers sold at auction all remaining assets of the company except equipment. The estate was liquidated and distribution was made to creditors on June 11, 1937.

Each $1,000 10-Yr. 6% Convertible Series A Bonds, due Mar. 1, 1940, received $7.99 with Mar. 1, 1933 and subsequent coupons attached, payable at the City Bank

City Bank Farmers Trust Co. (cont.) Farmers Trust Company, New York City. On April 3, 1934, the reorganization committee of the United American Utilities, Inc., declared operative the plan of reorganization dated Oct. 25, 1933. The plan was approved by the Chancery Court of Delaware on Dec. 6, 1933. Holders of the United American Utilities, Inc., Class A First Series stock, received 1.4 shares of Class A Common stock of Community Gas & Power Co., for each share held. For each 4 shares of common stock of United American received 3 shares of Class A Common stock of Community Gas & Power. The Public Utilities Management Corp., located at 60 Wall St., New York City, informed us that the right to exchange United American stock for Community Gas & Power stock expired in Nov., 1936. Therefore, any stock not exchanged by Nov., 1936, first became worthless at that time.

UNITED AMERICAN UTILITIES, INC.

UNITED CIGAR STORES.

UNITED LINES TELEGRAPH COMPANY.

UNITED STATES TOBACCO COMPANY.

VACUUM OIL COMPANY.

VULCAN DETINNING COMPANY.

WATKINS, J. B., LAND & MORTGAGE COMPANY.

WEST INDIES SUGAR FINANCE CORPORATION.

WESTCHESTER COUNTY WATER WORKS CO. First Cons. Mortgage 6% Bonds, due 1906, with July 1, 1896, and subsequent coupons attached have a decree value of $252.60 per $1,000 bond. First Mtge. Bonds with July, 1898 and subsequent coupons attached, are worth $1,200 per $1,000 bond. First Mtge. and First Cons. Mtge. Bonds should be presented to the City Bank Farmers Trust Company, New York City.

WEYMAN BRUTON COMPANY.

WHEELING STEEL CORPORATION.

WHIPPOORWILL CORPORATION. The City Bank Farmers Trust Company of New York City, made a payment of $88.83 on each $1,000 P. L. Coll. Trust 8% Bond, due 1935, with Jan. 1, 1935, and subsequent coupons attached, and $3.82 on each coupon due Jan., 1933; $3.72 on each coupon due July, 1933; $3.62 on each coupon due Jan., 1934; and $1.93 on each coupon due July 1, 1934.

WHITENIGHT'S, INC.

WILSON & COMPANY, INC.

WITHERBEE COURT APARTMENT BLDG.

WITHERBEE SHERMAN & COMPANY.

WOODWARD IRON COMPANY.

YONAH-VARAH CORPORATION. The First Mortgage Bonds of this company were secured by a First Mortgage on the Sherman Square Apartments, New York City. Each $1,000 bond received $430 in cash and a V. T. C. for 60 shares of common and warrants. The Warrants expired in 1931. Present bonds to the City Bank Farmers Trust Company, New York City, for collection.

YOUNG, J. S., COMPANY.

City Heat & Light Co. See Guaranty Trust Company, New York City.

City-National Bank of Commerce of Columbus, Ohio. Consolidated to form the City National Bank & Trust Company of Columbus, Ohio.

City National Bank and Trust Company of Chicago, 208 S. La Salle St., Chicago, Ill. Our records indicate that this bank may still hold unclaimed funds on unstamped bonds or new securities, for securities of the following companies that may be outstanding:

DAVIS HOTEL. The First 6½% Bonds due 1929-41 have a decree value of 20%. Collect on unstamped bonds from the City National Bank & Trust Co., 208 S. La Salle St., Chicago, Ill.

FEDERAL PUBLIC SERVICE CORPORATION. Value of $6.50 Cum. Preferred Stock. In Feb., 1935, this corporation was reorganized as the American Utilities Service Corp. Each $1,000 First Lien 6% Bond of 1927 received at the City National Bank & Trust Co., Chicago, Ill., $1,000 of new bonds, $500 of Coll. Trust Bonds, 10 shares of preferred and 42 shares of common stock of the new company. Each $1,000 6% Conv. Bond received $1,000 of new notes and 80 shares of common stock at the Continental-Illinois Bank & Trust Company, Chicago, Ill. Each share of $6.50 Cum. Preferred Stock received 3 shares of new common stock at the First National Bank of Chicago.

METROPOLITAN DISTRICT FINANCE CO. The Central Republic Trust Company, Chicago, Ill., made a payment of $140 and 2½% on each $1,000 Coll. 6% Series A Bond due 1943 and Coll. 6½% Series B Bond due 1944. Successor fiduciary—City National Bank & Trust Co., 208 S. La Salle St., Chicago, Ill.

NATIONAL REPUBLIC INVESTMENT TRUST. Incorporated in Illinois in 1929, and is located at 7 S. Dearborn St., Chicago, Ill. The net asset value of the preferred stock as of Dec. 31, 1936, was $13.35 per share. The common stock had no equity value. The preferred shares are quoted at 2¾-3½ per share, while the common is quoted at 5c-15c. The shares are listed on the Chicago Stock Exchange (2/15/38). On May 6, 1938, an order was entered in the Circuit Court of Cook Co., Ill., directing that a liquidating payment of $5.00 per share be made to all holders of record of Cum. Conv. Preference Shares. The Court found that no amount was available for distribution to holders of common shares. Send Preferred Stock to City National Bank & Trust Co. of Chicago, Ill., for collection of $5.00 per share. The shares should be retained for any further distribution.

SOUTH SHORE CLUB APTS. Reorganized in Mar., 1936. Each $100 deposited First 6½% Bond, due 1929-38, received one trust unit of stock of 7,000 South Shore Drive Liquidation Trust, at the Greenbaum Sons Bank & Trust Co., of Chicago, Ill. Successor fiduciary—City National Bank & Trust Co., 208 So. La Salle St., Chicago, Ill.

UNITED PUBLIC UTILITIES COMPANY. Press report, June 26, 1941: To holders of First Lien Bonds and Preferred Stock of United Public Utilities Company. Pursuant to an order entered May 26, 1941, by the Hon. John P. Barnes, a judge of the Federal District Court at Chicago, Ill. (which court approved the plan of reorganization of United Public Utilities Company), you are hereby notified that, unless good cause is

City Nat'l Bank & Trust Co., Chicago (cont.) shown before the said Hon. John P. Barnes on July 15, 1941, at 10:00 o'clock A. M., why such action should not be taken, an order will be then and there entered fixing Aug. 25, 1941, as the last day on which securities of that Company may be exchanged for securities of United Public Service Corporation (the reorganized company), and providing that after Aug. 25, 1941, the holders of the First Lien Bonds and Preferred Stock of the old company shall have no right to participate in the aforementioned plan of reorganization nor be entitled to any claim whatsoever against United Public Utilities Corporation (the new company), nor against City National Bank and Trust Company, nor Provident Trust Company of Philadelphia, Pa. If you are holding any of the First Lien Bonds of United Public Utilities Company (the old company), you should forward them to City National Bank & Trust Company of Chicago, Ill., for exchange for securities of United Public Utilities Corporation (the new company), preferably at once but in any event to reach the City National Bank & Trust Company of Chicago not later than Aug. 25, 1941. If you are holding any of the Preferred Stock of United Public Utility Company (the old company), you should forward it to the Provident Trust Company of Philadelphia, Pa., for exchange for the securities of United Public Utilities Corporation (the new company), preferably at once but in any event to reach the Provident Trust Company of Philadelphia not later than Aug. 25, 1941. If your First Lien Bonds or Certificates for Preferred Stock in the old United Public Utilities Company have been lost, stolen, or destroyed, you should at once, and in any event not later than Aug. 1, 1941, make proof thereof, through your attorney or otherwise, before the United States District Court at Chicago. United Public Utilities Corporation, Samuel W. White, Pres. June 26, 1941.

City National Bank & Trust Company, Gloversville, N. Y. Reported the following:

NORMANDIE SILK MILLS, INC., Gloversville, N. Y. The property of this company was sold under foreclosure. The bondholders received $23.50 per $100 bond in liquidation. The coupons to Dec. 15, 1925, are payable in full. The City National Bank & Trust Company of Gloversville, N. Y., is still holding funds for bonds that have not been presented for collection.

City of Cobalt Mining Company, Limited. The Mining Corporation of Canada, Limited, located at 350 Bay St., Toronto, Ont., informed us in Jan., 1934, that 177 shares of stock of City Cobalt were exchangeable for 35 shares of their stock which carried back dividends amounting to $159.75.

City Savings Bank Co., Ltd. (Budapest). See City Bank Farmers Trust Company, New York City.

City & Suburban Gas Company (W. Va.). Value of preferred stock, par value $100. The property of this company was foreclosed and sold about 1922 and the first mortgage bondholders received only $291.17 for each $1,000 bond in liquidation, leaving no equity for the preferred stock which is without value.

City Water Co., Austin, Texas. See Austin Water, Light & Power Co., under Land Title Bank & Trust Co., Philadelphia, Pa.

Claremont Apartment Hotel. See Peoples National Bank of Washington, Seattle, Wash.

Claremont Heights Co. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Claridge Manor Apartments (Birmingham). See United States District Court, Birmingham, Ala.

Clark, J. R., Co. (The). See First Trust Company, St. Paul, Minn.

Clark & Willow Streets Corporation. See Lafayette National Bank, Brooklyn, N. Y.

Clarksburg-Columbus Short Route Bridge Co. See Pennsylvania Company, Phila., Pa.

Clay Products Company. See First National Bank, Boston, Mass.

Clear Spring Water Service Co. Acquired by City of Northampton, Pa., on March 30, 1940.

Clerk of District Court of Denver County, Denver, Colo. The following was reported to us on Dec. 22, 1941:

INDUSTRIAL SUGAR COMPANY. The Denver National Bank, Denver, Colo., was the liquidating agent for the above company, the net amount distributable to stockholders being $5.63 per share. The Denver National Bank was discharged as custodian of Industrial Sugar Company on Sept. 10, 1937, the liquidating funds being paid to the District Court of the City and County of Denver. At that time the bank as custodian paid into the registry of said District Court the funds on hand. Any inquiry at this time should, therefore, be referred to the Clerk of the District Court, City and County of Denver, Denver, Colo. (The Denver National Bank. Dec. 22, 1941.)

Cleveland & Chagrin Falls Railway Co. See Guardian Trust Co., Cleveland, Ohio.

Cleveland Discount Co. (Del.) Common stock of this company is entirely worthless, having been entirely wiped out through the receivership of that company. The preferred stock of the company may be exchanged in accordance with a plan of reorganization for the Cleveland Securities Corp. Cleveland Securities Corporation purchased the assets of the Cleveland Discount Co. at Receiver's sale.

Cleveland & Erie Railway Company. See Fidelity-Phila. Trust Co., Phila., Pa.

Cleveland & Mahoning Valley Railway Company. An order signed by Judge Robert N. Wilkin of Federal Court at Cleveland, Ohio, approved the petition of Erie Railroad Trustees to acquire control by purchase of the entire capital stock of the Cleveland & Mahoning Valley Railway Company, by means of an R.F.C. loan of $7,500,000.

Cleveland, Painesville & Ashtabula Railroad. See Cleveland Trust Co., Cleveland, Ohio.

Cleveland, Southwestern Railway & Light Co. The Gen. Cons. 5% Bonds due 1954 have a decree value of 2%, according to C. J. Mayers, Union Trust Bldg., Cleveland, Ohio.

Cleveland & Southwestern Traction Co. See Guardian Trust Co., Cleveland, Ohio.

Cleveland Trust Company, E. 9th and Euclid Avenue, Cleveland, Ohio. Our records indicate that this bank may hold unclaimed funds for certain outstanding securities of the following companies:

Cleveland Trust Company (cont.)

ALLEGHENY COAL CO. (Ohio). Preferred stock has a liquidating value of $3.49 per share. About 30 shares outstanding. Send stock to Cleveland Trust Company, Cleveland, Ohio, for collection.

ATLAS STEEL CORPORATION. There were at last accounts $24,550 par value of 7% Gold Notes due Nov. 1, 1922, outstanding in the hands of unknown holders, that have a decree value of 1.0349%. Collect from the Cleveland Trust Company, Cleveland, Ohio.

CLEVELAND, PAINSVILLE & ASHTABULA RAILROAD. Our records indicate that this road was sold at receiver's sale for $75,000 on April 30, 1926. The Cleveland Trust Company, Cleveland, Ohio, informed us on Oct. 29, 1940, that the property mortgaged to secure the First Mortgage 5% Bonds due 1923 were foreclosed and from the proceeds of the foreclosure sale $84.48 per $1,000 bond were realized. It would therefore appear that as the bonds were not paid in full capital stock has no value.

DORCAS MINING-MILLING & DEVELOPMENT CO. The Cleveland Trust Company, Cleveland, Ohio, holds funds for the redemption of outstanding First Mortgage 7% Bonds dated Mar. 1, 1905, numbered 72, 73, 74 and 75, due Mar. 1, 1908.

FALLS RIVET & MACHINERY CO. Payments of 12.6% are available on $27,900 of bonds outstanding, issued about 1897. Collect from the Cleveland Trust Company, Cleveland, Ohio.

GORDON SQUARE CO. The First 6% Bonds due 1923-31 have a decree value of $474.09 per $1,000 bond. Collect from the Midland Bank, now Cleveland Trust Co., Cleveland, Ohio.

HURON STEEL & IRON CO. The 5% First Mortgage Bonds have a decree value of $135.37 per $1,000 bond. Collect from the Cleveland Trust Company, Cleveland, Ohio. There are about $14,500 of bonds outstanding.

JOHNSON COMPANY, INC. (Ohio). The stock has a liquidating value of $36.835 per share, representing two payments. At last accounts there were 34 shares outstanding. Collect from the Cleveland Trust Company, Cleveland, Ohio.

KANSAS CITY, LEAVENWORTH & WESTERN RAILWAY. The First Mortgage 5% Bonds due 1940 probably have a decree value. Write to the Cleveland Trust Company, Cleveland, Ohio, for further information.

LIBERTY BUILDING COMPANY, Cleveland, Ohio. The 6½% Leasehold Bonds have value with the Cleveland Trust Company, Cleveland, Ohio.

PALACE THEATRE & COMMERCIAL BLDG. We understand that the First Leasehold 6½% Bonds due 1927-37 may have value with the Midland Bank, now Cleveland Trust Co., Cleveland, Ohio.

SENSIBAR TRANSPORTATION CO. Bonds and C/D should be presented to the Cleveland Trust Co., Cleveland, Ohio, for exchange into new securities.

WASHINGTON, BALTIMORE & ANNAPOLIS ELECTRIC R. R. The Cleveland Trust Co., of Cleveland, Ohio, made a payment of $51 on each $1,000 First Mortgage 5% Bond due 1941 represented by a C/D.

Cleveland Trust Company (cont.)

WHEELING TRACTION COMPANY. The First 5% Unstamped Bonds due 1931 have a decree value of $125 per $1,000 bond, payable at the Cleveland Trust Company, Cleveland, Ohio, or at the Wheeling Dollar Savings & Trust Company of Wheeling, W. Va., or the Union Trust Company, Pittsburgh, Pa.

Clinton Hall Association of New York, 17 East 47th St., N. Y. C. Established in 1830, and is the holding company for the Mercantile Library. The Mercantile Library informed us on Jan. 10, 1942, that the Library will purchase the Clinton Hall stock at any time, offering $15 or more.

Club Hotel Corporation of New York (George Washington Hotel). See Manufacturers Trust Co., N. Y. C.

Clyde and Sissiboo Pulp Company, Ltd. See Royal Trust Company, Halifax, Nova Scotia.

Coal Exchange Bldg. See Continental Bank & Trust Co., N. Y. C.

Coal & Iron Bank of the City of New York. See Marine Midland Trust Company of New York, N. Y. C.

Coal Lands Securities Company. See Scranton National Bank, Scranton, Pa.

Coastland Oil Corporation. See Salt Dome Oil Corporation.

Cobalt Silver Queen, Limited (Ontario). Holds 55 acres in the Township of Coleman, Ontario. Taxes were paid up to 1941. President and Manager, E. P. Smith, 615 Yonge St., Toronto, Ontario (last known address). Letters returned from this address.

Coeur d'Alene and Pend d'Oreille Railway Co. See Spokane International Railway Company under Irving Trust Company, New York City.

Cohoes-Waterford Corporation. Dissolved July 27, 1939. There are funds available to distribute to stockholders amounting to $1,324.

Coldak Corporation. See Central Hanover Bank & Trust Co., New York City.

Colombia Syndicate. See New York Trust Co., N. Y. C.

Colonial Airways Corporation. See
City Bank Farmers Trust Company, New York City, and
Commercial National Bank & Trust Company, New York City.

Colonial Hall Apt. Bldg. See Continental Bank & Trust Co., New York City.

Colonial National Bank, Hartford, Conn. In liquidation 1920. Dividends totaling 95% had been paid up to 1925. A final dividend of 4% was paid Feb. 15, 1926. At that time the Liquidating Agent required the return of the certificates and they were cancelled. We refer you to the Phoenix National Bank & Trust Company, Hartford, Conn., for further information.

Colonial Oil Co. of New Jersey. This company, which was formerly located at 17 Battery Pl., New York City, paid liquidating dividends on their capital stock as follows: 1916 First, $100 per share; 1917 Second, $50 per share; 1918 Final, $31 per share.

Colonial Trust Company, 414 Wood St., Pittsburgh, Pa. Our records indicate the following:

OKLAHOMA NATURAL GAS COMPANY. The Colonial Trust Company is making the distribution on the C/D of this company, at the rate of $10.64 in cash and $21.86 in First Mortgage 6% Bonds of the

Oklahoma Natural Gas Corp., represented by each share, and one share of new common stock represented by each 22 shares held.

Colony Holding Corporation. See Anglo California National Bank, San Francisco, Calif.

Color Pictures, Inc. See Bank of the Manhattan Company, New York City.

Colorado Midland Railway Company. See Central Hanover Bank & Trust Co., N. Y. C.

Colorado National Bank, Denver, Col. This bank informed us on December 22, 1941, that they hold funds for liquidating payments for the following securities:

DENVER RESERVOIR IRRIGATION CO. Value of 6% Coll. Notes, Depositary No. 3955. We received the following letter dated Aug. 2, 1937, from Mr. B. P. Miller for Mr. Charles H. Albers, Receiver of the Central Republic Trust Co., Chicago, Ill.: "In response to your inquiry of July 29th, I wish to advise you that four liquidating dividends aggregating 40% have been paid on Certificates of Deposit for the above notes and that the certificates should now be surrendered to the Colorado National Bank in Denver to be exchanged for stock of Consolidated Farms Company, the corporation which is continuing the liquidation of the corporate assets."

HOTEL COSMOPOLITAN & THEATER BUILDING 6½% Bonds; distributions totaling 75.731% of face amount on all undeposited bonds, 12/1/31 coupons, 12/1/32 coupons and undeposited Certificates of Indebtedness issued for 12/1/31 coupons or bonds.

PARK LANE PROPERTIES 6½% Bonds; distribution totaling 28.342% of face amount of undeposited bonds and all unpaid coupons plus 8% interest to 5/1/39. Both of these distributions come from foreclosure sales of the properties.

Colorado Railway Light & Power Co. See United States District Court, Denver, Colo.

Colorado Silver Mines, Inc. (Colorado). See United States Mining and Milling Corporation (Colorado 1941).

Colorado Springs & Cripple Creek District Railway. See
New York Trust Co., N. Y. C.
Central Hanover Bank & Trust Co., N. Y. C.

Colorado Springs Electric Company, Colorado Springs, Colo. See United States District Court, Denver, Colo.

Colorado Springs Light, Heat & Power Co. See United States District Court, Denver, Colo.

Colorado Superior Mining Company. See International Trust Company, Denver, Colo.

Colorado-Yule Marble Company. The First 6% Bonds dated 1905 and due April 1, 1920, have a decree value of $1,180.98 per $1,000 bond. Collect from Chas. R. Enos, 319 Colorado Bldg., Agent for Pat Hanlon, Sheriff of Gunnison County, Colo.
Mail returned.

Columbia Country Club. See Portland Trust & Savings Bank, Portland, Ore.

Columbia Graphophone Manufacturing Co. See Guaranty Trust Company, New York City.

Columbia National Fire Insurance Company, Lansing, Michigan. The Central Trust Company, of Lansing, Michigan, informed us on Dec. 11, 1942, that funds for payment of stock are on deposit with the Monarch Fire Insurance Company, Cleveland, Ohio.

Columbia Textile Company. See Bankers Trust Co., N. Y. C.

Columbia Troy Corp., Newark, N. J. Liquidated. Received stock of American Machine & Metals, Inc., as a liquidating dividend.

Columbus Country Club, Bangor, Maine. See Eastern Trust & Banking Company, Bangor, Maine.

Columbus, Delaware & Marion Electric Co. The Certificates of Deposit for the 5% and 6% First & Ref. bonds due July 1, 1937, have a liquidating value, payable at the Rhode Island Hospital Trust Company, Providence, R. I. All certificates redeemed.

Columbus, Delaware & Marion Railway Company. See
Franklin County, Columbus, Ohio, Clerk of Courts.
Bankers Trust Co., N. Y. C.

Columbus & Eastern Railroad Company. The Public Utility Commission of Ohio informed us as follows on April 23, 1941:

The records of this commission disclose that the Columbus and Eastern Railroad Company was incorporated February 20, 1882, and during the year 1885 passed into receivership. The road was sold on October 24, 1889, to the Columbus, Shawnee and Hocking Railway Company.

The Columbus, Shawnee and Hocking Railway Company on December 20, 1893, consolidated with another company to form the Columbus, Sandusky and Hocking Railroad Company.

On October 16, 1902, the Southern Division of the Columbus, Sandusky and Hocking Railroad Company was taken over by the Zanesville and Western Railway Company, the latter company passing into the possession of the New York Central Railroad Company during the year 1923.

On October 16, 1902, the Northern Division of the Columbus, Sandusky and Hocking Railroad Company was taken over by the Toledo, Walhonding Valley and Ohio Railway Company, this latter company passing into the possession of The Pennsylvania Railroad Company about the year 1912.

Columbus, Hocking Valley & Toledo Railway Company. See Hocking Valley RR. under J. P. Morgan & Co., Incorporated.

Columbus, Marion & Bucyrus Railway Co. See Guardian Trust Co., Cleveland, Ohio.

Columbus, New Albany & Johnstown Traction Co. Practically all of the stock of this company has been acquired by the Columbus and Southern Ohio Electric Company, formerly named Columbus Railway, Power & Light Company, Columbus, Ohio, with the exception of 10 2/5ths shares of preferred and 20 4/5ths shares of common stock that were outstanding on 12-31-41. These shares, according to a letter addressed to us in 1923, could have been sold to the Columbus Railway, Power & Light Company at $66.15 for one share of preferred and two shares of common.

Columbus & Ninth Avenue RR. See Irving Trust Company, N. Y. C.

Columbus Packing Co. On Jan. 4, 1938, this company was sold to Armour & Co. of Chicago. Under the terms of the sale the shareholders received $98 for each $100 of preferred stock.

Columbus Railway Company. See Fifth Third Union Trust Co., Cincinnati, Ohio.

Columbus Railway, Power & Light Co. Now Columbus & Southern Ohio Electric Company.

Columbus & Rome Railroad. See City Bank Farmers Trust Company, N. Y. C.

Columbus, Shawnee & Hocking Railway Company. Consolidated with another company on Dec. 20, 1893, to form the Columbus, Sandusky & Hocking Railroad Company. On Oct. 16, 1902, the Southern Division of this road was taken over by the Zanesville and Western Railway Company, which passed into the possession of the New York Central Railroad Company in 1923. On Oct. 16, 1902, the Northern Division of the Columbus, Sandusky & Hocking Railroad Company was acquired by the Toledo, Walhonding Valley & Ohio Railway Company. The latter company passed into the possession of the Pennsylvania Railroad Company in 1912.

Columbus & Xenia R. R. See Huntington National Bank, Columbus, Ohio.

Comeau Navigation Company. See City Bank Farmers Trust Company, New York City.

Commerce Trust Company, 10th and Walnut Sts., Kansas City, Mo. Our records indicate the following:

PICKERING LUMBER CO. Under plan dated Nov. 1, 1936, and approved Mar. 27, 1937, company reorganized as Pickering Lumber Corp. Bonds should be sent to the Commerce Trust Co., Kansas City, Mo., for new securities.

Commercial National Bank of Columbus, Ohio. Consolidated on November 30, 1929 with The City-National Bank of Commerce of Columbus under title of The City National Bank & Trust Company of Columbus.

Commercial National Bank & Trust Company, 46 Wall Street, New York City. Informed us on January 22, 1942, that they are making liquidating payments on the following securities:

ALASKA REFRIGERATOR CORPORATION

Preferred Stock		
Liq. Div.	No. 1	$10.00
	No. 2	4.00
	No. 3	1.60
	No. 4 and final	0.15

AMERICAN EXPORT AIRLINES, INC. Scrip expiring 10/31/40 for common stock 25c per 1/10th.

AVIATION CORPORATION (THE). Common stock scrip expiring

6/24/30	$0.969 per 1/5
11/1/30	0.94 per 1/4
11/3/31	0.65875 per 1/4

COLONIAL AIRWAYS CORPORATION. $0.14 per 1/5 share common stock.

EASTERN CUBA SUGAR CORP. C/D's for 7½% Bonds. See under Chase National Bank, N. Y. C.

FAIRCHILD AVIATION CORPORATION. Series A dividend notes dated 12/29/36. Face amount plus 5% interest for one year.

FIFTH AVENUE & 28TH ST. REALTY CO., INC. $1,000—Certificate of Deposit for First Mortgage 6½% S. F. Gold Loan Certificates exchangeable for a $500—p. v. Second Mortgage Bond with 5 shares stock attached, and $230—in cash. (Confirmed December, 1942.)

HAHN DEPARTMENT STORES, INC. Scrip for common stock expiring 7/1/30. $0.1621 per 1/100th.

Commercial Nat'l Bank & Trust Co. (cont.)

MOTO METER GAUGE & EQUIPMENT CORPORATION. Scrip in fifths. $2.60228 per fifth.

NATIONAL UNION RADIO CORPORATION. Scrip for common stock expiring 8/31/31

$0.01827785	per 1/100
0.166162	per 1/11

NEW YORK RAILWAYS CORPORATION. Value of 5 shares of Preferred Stock. On June 3, 1936, the Court approved the company's plan of reorganization. Prior lien bonds were assumed by the new company and the Income Bonds received new stock. The preferred stock received 1¼ option warrants to purchase common stock of the New York City Omnibus Corporation at the rate of 1¼ shares at $17.50 per share for each 5 shares held. The exchange can be made at the Commercial National Bank & Trust Company, New York City. The common stock of the New York City Omnibus Corporation sold on the New York Stock Exchange on Sept. 1, 1938, at an average price of $33.50 per share. As the estate was entitled to option warrants to purchase 1¼ shares at $17.50 per share on Sept. 2, 1938, the 5 shares of preferred stock had a fair market value of $20 as of Sept. 2, 1938.

NORTHERN MANUFACTURING CO. Preferred Stock $15.00 per share.

SCHULTE REAL ESTATE COMPANY, INC. Scrip expiring 1/15/40

Common	$0.000029 per 1/1000
Preferred	0.000369 per 1/1000

SOUTHERN AIR TRANSPORT, INC. Common Stock, $0.84 per share.

STANDARD OIL COMPANY (Kansas). Stock was exchanged share for share for stock of the Standard Oil Company of Kansas, a Delaware corporation, at the Commercial National Bank & Trust Company, New York City.

UNITED SHIPYARDS, INC. Class A.

No. 1	$11.10
No. 2	0.90
No. 3	0.40
No. 4	0.10

No payment as yet on Class B.

UNIVERSAL AVIATION CORPORATION. $6.02 per share.

WARNER QUINLAN CO. $1,000—p. v. 10-year Conv. 6% Gold Debenture due 3/1/39 exchangeable for $700—p. v. 5% Mortgage Bond of Cities Service Asphalt Products Co. with 3/1/38 and S. C. A. (Confirmed December, 1942.)

WILKES-BARRE AND EASTERN R. R. CO. First Mortgage 5% Gold Bond due 6/1/42 1st Liq. Dist. of $120—for each $1,000—bond. (Confirmed December, 1942.)

Commercial State Bank, Dallas, Texas. The Mercantile National Bank, Dallas, Texas, successors to the above bank, reported in 1925 that the final payment to stockholders would hardly exceed 25%.

Commercial Trust Company, Hagerstown, Md. Absorbed by Farmers & Merchants Bank, Hagerstown, Md.

Commonwealth Hotel Construction Corporation. See Chancery Court, Wilmington, Del.

Commonwealth Power Company of Nebr. See New York Trust Co., New York City.

Commonwealth Trust Company of Pittsburgh, 312 Fourth Ave., Pittsburgh, Pa. Our records indicate the following:

Commonwealth Trust Co. of Pittsburgh (cont.) ARLINGTON APARTMENTS, Pittsburgh, Pa. Deposited First 6½% Bonds due 1933-43 received $40 per $1,000 bond. Undeposited 8.77%. Collect from the Commonwealth Trust Company, Pittsburgh, Pa.

Commonwealth Trust Company. The Commonwealth Trust Company of St. Louis was incorporated under the laws of the State of Missouri and is located at St. Louis, Mo. The Trust Company is in liquidation and its affairs are being handled by W. V. Delahunt, Secy., St. Louis, Mo. A total of $142 was paid in liquidation; the last payment of $6.00 was paid in Jan. of 1934. It is problematical whether any further payments will be made.

Community National Corporation. Stock liquidated at 6c per share. Incorporated under the laws of the State of New York and according to Morey & Schlenker, attorneys, located at Liberty Bank Bldg., Buffalo, N. Y., this corporation is still in existence (Jan., 1936), as they have forwarded our letter to the company. Mr. Edward A. Duerr of West Falls, N. Y., is listed as Pres., and Victor B. Hylegala, of 906 Broadway, Buffalo, N. Y., as Secy. Mr. Irving D. Brott, who was listed as a director, is a broker in Buffalo, in the firm of Brott & Templeton, Inc.

Compania Metalurgica Mexicana. See Guaranty Trust Company, New York City.

Compania Minera de Penoles. Acquired by American Metal Co., Ltd. Stock was exchanged on basis of 10 pesos and 1 share of American Metal common for each 2 shares of Penoles. The offer was good until Dec. 5, 1923.

Compressed Air Co. See Guaranty Trust Company, New York City.

Concord Axle Co., Penacock, N. H. It was reported that liquidating dividends totaling 70% were paid to stockholders up to 1925. We understand that more were paid. We refer you to Howard N. Perley, Penacock, N. H., for further information.

Concord Maynard & Hudson Street Railway Co. See First National Bank, Boston, Mass.

Concord & Montreal Railroad Company. The Boston & Maine Railroad Company, located at Boston, Mass., informed us as follows on April 8, 1940: "This will acknowledge receipt of your inquiry of April 5, 1940, concerning Concord & Montreal Railroad stock. Holders of the Concord & Montreal stock, upon surrender of the certificates duly endorsed in blank, at this office, will receive certificate for like number of shares of Boston and Maine Railroad First Preferred Stock, Class C, as provided in the Agreement for the Consolidation of this road with the Boston and Maine Railroad, dated Nov. 26, 1918, concluded Dec. 1, 1919, and retroactive to Jan. 1, 1919. They will also receive dividends held in reserve, which amount to $77 per share. The entire property belonging to the Concord & Montreal Railroad was conveyed to the Boston and Maine Railroad by deed of sale dated Dec. 1, 1919. The lease of this road was cancelled, and all of its obligations were assumed by the Boston and Maine Railroad. This road has no assets, and its stockholders cannot therefore secure any income on the old stock. No transfer of its stock can be made, and the only means by which anything can be realized on it is by endorsing the stock certificates and exchanging them for Boston and Maine Railroad stock in accordance with the provisions of the consolidation agreement referred to. There are only three shares of Concord & Montreal Railroad stock outstanding, and I am led to wonder if this is some of the stock about which you have written." The First Mortgage 4% Bonds, due June 1, 1920, have all been paid.

Concord Real Estate Co., Concord, N. H. Company paid a liquidating dividend of $23.50 per share in 1924. The stock then had a value of $27 per share. F. M. Knowles, of Concord, was Treas.

Condon Auto Stop Co. Stock has a liquidating value of $4.77 per share. Collect from F. M. Condon, 744 Broad St., Newark, N. J. Confirmed Jan. 15, 1942.

Conduits Company, Limited. See National Trust Company, Limited, Toronto, Ont.

Congress Cigar Company. Dissolution of Congress Cigar Co. was approved at a special meeting of stockholders today with no dissenting votes. The Porto Rican-American Tobacco Co.'s holdings of 240,000 shares were voted for dissolution. After the meeting it was stated that a substantial distribution to Congress Cigar stockholders would be made within four weeks. This distribution, it was said, would probably be about $6.77 a share in notes of Consolidated Cigar Corp., or $6.09 if the stockholder elected to take cash. This would permit an almost simultaneous distribution of $540 of Consolidated Notes or $486 of cash to Porto Rican-American Tobacco bondholders. (8/9/1940.)

Conley Tin Foil Company. See
City Bank Farmers Trust Company, N.Y.C.
Chase National Bank, N.Y.C.

Connecticut, State of, The Treasurer, Hartford, Conn. Holds unclaimed funds for the following:

RIDGEFIELD AND NEW YORK RAILWAY COMPANY. Wm. B. Boardman, former Receiver, located at Bridgeport-City Trust Bldg., Bridgeport, Conn., informed us as follows on Jan. 13, 1942: "The facts as to moneys on deposit for the benefit of stockholders of Ridgefield and New York Railway Company, organized 1867, are substantially as follows;

After attempts to locate all the stockholders had failed, there remained in my hands as Receiver $918 or 90c per share on 1,020 shares for such stockholders. In pursuance of the order of the Superior Court, Bridgeport, Conn., the Receiver on Nov. 2, 1925, deposited such sum with a list of the stockholders of record with the Treas. of the State of Connecticut for their benefit upon proof of right.

The New York, New Haven & Hartford R. R. and all stockholders of the Ridgefield associated with the New Haven had been located and paid."

Connecticut Steel Co. See First National Bank & Trust Co., Bridgeport, Conn.

Connecticut Valley Street Ry. Co. See Old Colony Trust Company, Boston, Mass.

Connecticut Zinc Corporation. See Circuit Court of Jasper County, Carthage, Mo.

Connor Lumber & Land Company. See First Wisconsin Trust Company, Milwaukee, Wis.

Consolidated Amusements, Inc., Tampa, Fla. First Mortgage Leasehold 6½% Bonds dated Apr. 1, 1926 and due Jan. 1, 1933. Mr. Fred N. Ogden, 2201 American Bank Bldg., New

Orleans, La., informed us on Jan. 8, 1943, that actual bonds are entitled to a small percentage from funds in the registry of the court controlling the foreclosure. Certificates of Deposit for such bonds should be sent to Tampa Theatre Buildings, Inc., American Bank Bldg., New Orleans, La., for exchange for stock of Tampa Theatre Buildings, Inc.

Consolidated Coal, Iron & Land Company (Va.). Any outstanding stock has a liquidating value of $2.33 per share. Collect from Henry M. Kurtz, 602 Drexel Bldg., Philadelphia, Pa. (Confirmed Dec., 1942.)

Consolidated Coppermines Co. See Bankers Trust Co., New York City.

Consolidated Corporation. Incorporated in Nev. and is located at 70 Pine St., New York City, in care of Knowlton Durham, Treas. The company took over the unliquid assets of the Eastern Exchange Bank of New York City. The liquid assets were taken over by the Underwriters Trust Company in 1930.

Consolidated Dairy Products Co. The assets were transferred to the National Dairy Products Corporation in 1931. Stockholders received one share of National for each 5 shares of Consolidated plus a cash payment of $.9598 on each share.

Consolidated Electric Company, Ltd., of St. John, N. B. See First National Bank, Boston, Mass.

Consolidated Gas of New York. Value of Common Stock: These shares are exchangeable share for share for common stock of the Consolidated Edison Co. of N. Y., Inc. The shares of the latter company are listed on the New York Stock Exchange.

Consolidated Indiana Coal Co. See New York Trust Co., New York City.

Consolidated Instrument Co. of America, Inc. See Bendix Aviation Corporation.

Consolidated Knitting & Spinning Mill Co. of Reading. See Berks County Trust Company, Reading, Pa.

Consolidated Nevada-Utah Corporation, Pioche, Nev. On Aug. 19, 1942, the company informed us that their bonds are selling for about 2% of their face value. John B. Crowley & Co., 60 Wall St., New York, N. Y., we understand, are making market for the bonds.

Consolidated Progressive Oil Corporation. See Chancery Court, Wilmington, Del.

Consolidated Railroad. See State Street Trust Company, Boston, Mass.

Consolidated Railroad of Vermont. See First National Bank, Boston, Mass.

Consolidated Railways Light & Power Company. See Safe Deposit & Trust Company, Baltimore, Md.

Consolidated Steamship Lines. See First National Bank, Boston, Mass.

Consolidated Textile Corp. On Aug. 13, 1938, it was reported that new securities under the reorganization plan would be issued in the near future. The 8% Bonds received $500 of new Conv. 5% Income Debentures, plus 100 shares of new common stock for each $1,000 bond. The old common stockholders will get one warrant for each 10 shares of stock held. Each warrant entitles the holder to subscribe to one share of new common at $4 each during the first year, and at $5 in the following two years.

Consolidated Traction Company. See Fidelity Union Trust Company, Newark, N. J.

Constantinople Telephone Company (Societe Anonyme Ottomane des Telephones de Constantinopale). Incorporated in Turkey in 1911, and in July, 1934, the Turkish Government notified the company of its decision to purchase the company. The purchase was approved in May, 1936. The purchase price was 20 annuities of £40,000 each, payable in half yearly installments of £20,000 each, to begin Jan. 1, 1940. Liquidator—E. E. Ford, 69 Old Broad St., London, England.

Consumers Brewing Co. See Fidelity-Phila. Trust Co., Phila., Pa.

Consumers Park Brewing Company. See City Bank Farmers Trust Company, New York City.

Continental Bank & Trust Company, 30 Broad St., New York, N. Y. Informed us on Jan. 12, 1942, that they hold unclaimed funds for unstamped bonds of the following. Some of the records were not confirmed:

ALGONQUIN APARTMENTS, Rochester, N. Y. First 6% Bonds due 1927-38 have a liquidating value of $687.59 per $1,000 bond. Send unstamped bonds to Continental Bank & Trust Company, New York City, for collection.

BARC-RAY HOLDING CORPORATION. The 6½% undeposited bonds due 1934 have a decree value of $54.30 per $1,000 bond. The deposited bonds received $50.68 per $1,000 bond. Collect from the Continental Bank & Trust Company, New York City.

BUTLER HALL, New York City. The Continental Bank & Trust Company of New York City made the following partial payments on the First Mortgage 6% Bonds represented by Distribution Warrants:

$ 1.62 on No. C1 to 715
8.10 on No. D1 to 573
16.20 on No. M1 to 782

Holders of distribution warrants given in connection with the reorganization of B. H. Apartment Bldg., First Mortgage Serial 6% Coupon Gold Bonds are notified that there is now available at the Continental Bank & Trust Company, 30 Broad St., New York City, the balance of funds heretofore determined by the Court to be due such holders. The second and final distribution amounts to $.23 on warrants numbered C-1-715; $1.15 on warrants numbered D1-1573; $2.00 on warrants numbered M1-792; and may be received upon the presentation of such warrants accompanied by properly executed ownership certificates (1937).

COAL EXCHANGE BLDG. The first 6% Bonds due 1927-36 have a decree value of $38.14 per $100 bond. Collect on unstamped bonds from the Continental Bank & Trust Company, New York City.

COLONIAL HALL APT. BLDG. The First 6½% Bonds due 1928-34 have a decree value of $659.24 per $1,000 bond. Collect on unstamped bonds from the Continental Bank & Trust Company, New York City.

CROMER-CASSELS DEPT. STORE. The 6½% Bonds due 1941 have a decree value of $128.07 per $1,000 bond. Collect on unstamped bonds from the Continental Bank & Trust Company, New York City.

EMPIRE CORPORATION, Room 600, 200 W. 9th St., Wilmington, Del. C/D of the Continental Bank & Trust Company, New York City, for Cum. Conv. Preferred Stock $3 Optional Dividend Series, should be presented at this bank and obtain the Preferred Stock. The actual shares should

Continental Bank & Trust Co., N. Y. (cont.) be presented to the company for collection of a final liquidating dividend of $1.63 per share.

ERCO HALL APARTMENT BLDG. (Erco Realty Corp.). Each holder of a C/D representing a $1,000 bond with July 1, 1931, and subsequent coupons attached, received in exchange thereof: $650 in cash; $350 in 5% Cum. Income Debentures and $60 in interest to Jan. 1, 1932; V. T. C. representing 10 shares of common stock. Depository — Continental Bank & Trust Company, New York City.

FRONTENAC APARTMENTS. The First Mortgage 6¼% Bonds dated 1925 have a decree value of $30 per $100 bond plus interest due Oct. 1, 1932, at the rate of 53c per $100 bond. Collect from the Continental Bank & Trust Company, New York City.

FULTON TOWERS APT. BLDG. (N. J.). The First 6½% Bonds due 1927-43 have a decree value of $53 per $1,000 bond. Collect from the Continental Bank & Trust Company, New York City.

GRAMATAN PARKWAYS APARTMENTS. First Mortgage Serial 6% Coupon Gold Bonds. The property securing this bond issue was sold and bondholders are entitled to receive their pro rata share of the net proceeds of the sale plus other moneys on deposit with the Trustee. This distribution is in the amount of $460 per $1,000 bond. Bonds may be forwarded to this bank for collection; they will be stamped and returned. It is unlikely that any further payments will be made on account of either principal or interest.

HALE & KILBURN CORP. A liquidating dividend of $6.50 per share was paid on 7% Preferred Stock, payable at the Continental Bank & Trust Company, New York City, (1938). The coupons are now collectible at the U. S. District Court, Phila., Pa. See Bankers Trust Company, New York City.

HOTEL PIERRE. First Mortgage Leasehold 6¼% Sinking Fund Gold Bonds. Pursuant to a plan of reorganization the leasehold securing these bonds was brought to sale and purchased by the 2 East 61st Street Corporation for $200,000. After deducting all expenses, non-depositing bondholders are entitled to receive their pro rata share of the net proceeds of the sale plus their pro rata share of funds on deposit with the Trustee. Subsequently, an accounting action was instituted by a bondholder and in accordance with the final judgment a distribution was made available in the amount of $28.18 per $1,000 bond which was collectible upon presentation of the bonds together with a satisfaction piece.

In addition, there is also a further payment at the rate of $1.80 per $1,000 bond representing a dividend received from the bankrupt estate of Hotel Pierre, Inc.

KENMORE HALL (145 E. 23rd Street Corp.). The First Mortgage 6% Bonds due 1937 were paid at par, the final payment being $340 per $1,000 bond, by the Continental Bank & Trust Co., New York City, on Dec. 11, 1937.

LEFCOURT EMPIRE BLDG. The First 5¾% Bonds due 1936 have a decree value of $50.72 per $100 bond. Collect on unstamped bonds from the Continental Bank & Trust Company, New York City.

Continental Bank & Trust Co., N. Y. (cont.)

LINCOLN HOTEL PROPERTIES. We received the following letter from the Continental Bank & Trust Company, 30 Broad St., New York City, signed by Mr. H. Springer, and dated Feb. 27, 1939: "Receipt is acknowledged of your letter inquiring as to the status of Bond M8013 of the above issue held by your client. Pursuant to an order of the court at the request of the holders of the majority of the outstanding bonds, the above properties were sold at foreclosure on Nov. 23, 1936, at the upset price of $700,000 fixed by the court. Bondholders are entitled to their pro rata share of the net proceeds of the sale plus their pro rata share of the funds on deposit with the Trustee. This distribution is at the rate of $256.92 per $1,000 bond. In accordance with the order of final judgment dated April 24, 1936, there is now also being distributed a pro rata share of fixed principal and interest moneys which were deposited with the fiscal agent. This is at the rate of $21.87 per $1,000 bond. Bonds with the Jan. 1, 1932, and subsequent coupons attached may be presented to this bank for payment with the request for the amount of distribution; they will be stamped and returned to you together with our check."

ODELL COURT APT. BLDG. The Continental Bank & Trust Company of New York City made a payment of $166.66 and $38 on each $1,000 First 6¼% Bond due 1927-35. We understand that another payment was made.

OLIVER CROMWELL (THE), New York City. Value of C/D representing $500 First Mortgage Fee 6% Bond, due 1939. Each C/D representing a $1,000 bond is exchangeable at the Continental Bank & Trust Company of New York City, for 10 shares of stock of the Olicrom Operating Corporation. Non-depositors received $246.10 per $1,000 bond for 1931 maturity, and $174.89 for later maturities from the Central Hanover Bank & Trust Company of New York City. $17.35 per $1,000 bond is being paid on account of interest. The C/D was quoted flat by brokers about the date of death at 3½ bid, 4 asked. The Olicrom Operating Corporation stock was quoted at the same price about the date of death. Therefore, I submit 3¾ flat, or $18.75, as a fair value for a C/D representing a $500 bond as of Aug. 24, 1939, the date of the decedent's death.

145 EAST 23rd ST. CORP. (Kenmore Hall). It was reported in the New York Times, June 29, 1939, as follows: First Mortgage 6% Gold Bond Certificates due July 1, 1938. Notice is hereby given that funds will be available as of June 29, 1939, for payment on account of the above-mentioned matured bonds at the rate of $400 per original $1,000 bond. Bonds may be presented for such payment at the office of undersigned at 30 Broad St., New York City. Interest will be paid thereon up to June 29, 1939, on which date interest will cease on the paid portion of such bonds. There will still remain unpaid principal on such bonds of $250 per $1,000 bond. Continental Bank & Trust Co. of New York, successor Trustee.

PARK APARTMENTS, Buffalo. The Continental Bank & Trust Company of New York City made a payment of $23.82 on

Continental Bank & Trust Co., N. Y. (cont.)

each $100 First 6½% Bond due 1927-38. The Deposited Bonds received $36.75 per $100 Cft.

POINT BLDG., Pittsburgh. The Continental Bank & Trust Company of New York City made a payment of $497.84 on each $1,000 First 6% Bond due 1932. We are not familiar with the payments made on the bonds with other maturities.

REALTY FOUNDATION, INC. (6% Series B Bonds due 1938.) The Continental Bank & Trust Company, 30 Broad St., New York City, made a payment of $236.50 on each $1,000 bond.

REALTY FOUNDATION, INC. (6% Series C Bonds due 1938.) The Continental Bank & Trust Company, 30 Broad St., New York City, made a payment of $146.08 on each $1,000 bond.

REALTY FOUNDATION, INC. (6% Series D Bonds due 1938.) The Continental Bank & Trust Company, 30 Broad St., New York City, made a payment of $120.60 on each $1,000 bond.

REALTY FOUNDATION, INC. (6% Series E Bonds due 1938.) The Continental Bank & Trust Company, 30 Broad St., New York City, made a payment of $107.66 on each $1,000 bond.

SHERWOOD APT. BLDG. The Continental Bank & Trust Company of New York City made a payment of $635.33 on each $1,000 First 6½% Bond due 1933. Bonds due 1934-5-6 received $560.22 per $1,000 bond.

STRATFORD (New York). The Continental Bank & Trust Company of New York City made a payment of $559.82 on each $1,000 6% bond due 1934-40.

SUPER-CORPORATIONS OF AMERICA. Trust Shares Series "A". To the holders of Super-Corporation of America Trust Shares, Series "A": The Trustee having terminated the trust of July 10, 1940, pursuant to Section 9:06 and Section 7:02, subdivision (c) of the trust agreement dated May 1, 1930, and notice to this effect having been duly published on May 31, 1940, and June 7, 1940, and the sale of the deposited property having been completed by the Trustee pursuant to Section 3:13 of said trust agreement, You Will Please Take Notice that the proceeds of the sale of the deposited property which has been held for the account of the distributees, together with accrued income, less charges incidental to the termination, and less reserves for taxes and the expense of tax proceedings, if any, will be available for payment on or after Dec. 23, 1940. Income tax liability of the trust has not as yet been determined, but in the opinion of the Trustee, sufficient reserves have been set up to enable the Trustee at this time to make a partial payment. Final payment will be made as soon as the tax liability has been discharged. All trust share certificates with Nov. 1, 1940, and subsequent coupons attached should be presented at the principal office of the Trustee set forth below for payment at the rate of $3.15 per share. The certification on the reverse of the Nov. 1, 1940, coupon should be made and signed in the usual manner. Each certificate so presented will be stamped to indicate that said partial payment has been made and the certificate will be returned to the owner for presentation at the time

Continental Bank & Trust Co., N. Y. (cont.)

of final payment, of which due notice will be given. The Continental Bank & Trust Company of New York, as Trustee, Coupon Paying Dept., 30 Broad St., New York, N. Y.

SUPER-CORPORATION OF AMERICA. Trust Shares Series "B". To the holders of Super-Corporation of America Trust Shares, Series "B": The Trustees having terminated the trust as of July 10, 1940, pursuant to Section 7:06 and Section 5:02, subdivision (c) of the trust agreement dated May 1, 1930, and notice to this effect having been duly published on May 31, 1940, and June 7, 1940, and the sale of the deposited property having been completed by the Trustee pursuant to Section 3:13 of said trust agreement, You Will Please Take Notice that the proceeds of the sale of the deposited property which has been held for the account of the distributees, together with accrued income, less charges incidental to the termination, and less reserves for taxes and the expense of tax proceedings, if any, will be available for payment on or after Dec. 23, 1940. Income tax liability of the trust has not as yet been determined, but in the opinion of the Trustee, sufficient reserves have been set up to enable the Trustee at this time to make a partial payment. Final payment will be made as soon as the tax liability has been discharged. All trust share certificates with Nov. 1, 1940, and subsequent coupons attached should be presented at the principal office of the Trustee set forth below for payment at the rate of $3.30 per share. The certification on the reverse of the Nov. 1, 1940, coupon should be made and signed in the usual manner. Each certificate so presented will be stamped to indicate that said partial payment has been made and the certificate will be returned to the owner for presentation at the time of final payment, of which due notice will be given. The Continental Bank & Trust Company of New York, as Trustee, Coupon Paying Dept., 30 Broad St., New York, N. Y.

345 WEST 86th STREET APT. BLDG. The Continental Bank & Trust Company of New York City made a payment of $28.50 on each $100 First Mortgage 6% Bond, dated 1923. The second and final payment amounted to 67c per $100 bond.

THREE HUNDRED ONE EAST THIRTY-EIGHTH STREET APT. BLDG. The Continental Bank & Trust Company of New York City made a payment of $504.66 on each $1,000 First 6% Bond due 1939.

2480 BROADWAY CORPORATION. Value of $100 First Mortgage 6½% Bond. The Continental Bank & Trust Company of New York City, Trustee for the above issue of bonds, informed me as follows on Dec. 15, 1939: "The property securing these bonds was sold at foreclosure and holders of undeposited bonds are entitled to receive their pro rata share of the net proceeds of the sale plus their pro rata share of funds on deposit with the Trustee. Distributions were made at the rate of $681.64 per $1,000 bond and $2.00 per $1,000 bond.

2100 WALNUT STREET COMPANY. Value of C/D representing $100 6½% Bond. Property was acquired by Walnut Apartments Corporation in Nov., 1936. In

Continental Bank & Trust Co., N. Y. (cont.) Nov., 1937, funds were available at the Continental Bank & Trust Company of New York City to make a distribution to depositors of $47 per $100 bond. Nondepositors received $39.09 per $100 bond. The Continental Bank & Trust Company of New York City, Trustee for the above bond issue, informed me on Dec. 15, 1939, that the decedent collected the distribution of $47 on Dec. 15, 1937. Hanson & Hanson, brokers, of New York City, informed me that the stamped certificates were worth 8 flat about the date of death. Therefore, I submit 8 flat or $8.00 as a fair value for the C/D representing a $100 bond as of Aug. 24, 1939, the date of the decedent's death.

Continental Bond & Investment Co. See Union Trust Co., Baltimore, Md.

Continental Candy Corporation. See Guaranty Trust Company, New York City.

Continental and Commercial Trust and Savings Bank, Chicago, Ill. Now part of the Continental Illinois National Bank & Trust Company of Chicago, Ill.

Continental Illinois Co. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Continental Illinois National Bank and Trust Company of Chicago, 231 S. La Salle St., Chicago, Ill. Confirmed the following on Feb. 18, 1942:

ACME PACKING COMPANY. The First Mortgage 8% Conv. Bonds have the following decree values:
1st payment—$77.83 per $1,000 bond;
2nd payment—$44.32 per $1,000 bond;
3rd payment—$44.63 per $1,000 bond;
4th payment—$27.027, in cash and $81.08 in participation certificates of Atlas Warehouse and Cold Storage Company. Paid by Continental Illinois National Bank and Trust Company of Chicago, Ill. Our records indicate that all payments have been made to holders of Acme Packing Company First Mortgage 8% Twelve Year Convertible Sinking Fund Gold Bonds and that all of the bonds have been cancelled. Our records further indicate that all of the participation certificates of Atlas Warehouse and Cold Storage Company have been paid and cancelled. There are, however, a few interest coupons due prior to the default from Acme Packing Company bonds which are unaccounted for, and which we have funds to pay.

ATLANTIC PUBLIC UTILITIES, INC. Each $1,000 6% Note, due 1931, represented by C/D received 10 shares of Class A Preferred Stock of the Northeastern Utilities Co. Each share of $7.00 Class A Preferred Stock represented by C/D received 1 share of Northeastern Class B Preferred Stock. No provision was made for any junior securities. Stock exchanged at Continental Illinois National Bank and Trust Company of Chicago, Ill.

CHICAGO PACKING & PROVISION COMPANY. Continental Illinois National Bank and Trust Company of Chicago, Ill., informed us as follows on June 6, 1940: "Funds became available in 1901 for payment of a liquidating dividend of $19.48 per share and in 1903 a final liquidating dividend of $26.21 per share on the preferred stock of Chicago Packing and Provision Company. Some of these funds are still held by us as successor to The American Trust and Savings Bank." The common shares are without value.

Continental Illinois Nat'l Bank & Trust Co. (cont.)

CONTINENTAL ILLINOIS CO. Continental Illinois National Bank and Trust Company of Chicago, Ill., will make a final liquidation payment of 10.8c on each 1/750,000 Beneficial Interest upon presentation of certificates for cancellation.

FEDERAL PUBLIC SERVICE CORPORATION. 6% Conv. Bonds. See under City National Bank & Trust Co., Chicago, Ill.

HUBBART ENGINE CO., formerly Winton Engine Co. Acquired by General Motors on basis of 1⅓ shares of General Motors for each share of Winton.

All Winton stock has been exchanged. We now hold only one share of General Motors common to be delivered upon surrender of three Bearer Scrip Certificates for ⅓ share each of General Motors common, which were delivered in connection with the above exchange.

In 1930, there was lodged with the Continental Illinois National Bank and Trust Company of Chicago common stock of General Motors Corp. to be delivered in exchange for the Winton Engine Co. stock on the basis of 1⅓ shares of General Motors for each share of Winton Engine Co. Fractional shares of General Motors stock were not delivered in connection with the exchange, scrip being delivered for the one-third share involved in the exchange. Scrip in full share amounts may be exchanged at Continental Illinois National Bank and Trust Company of Chicago for full share certificates.

The Winton Engine Co. stock was returned to the stockholders at the time the exchange was made, with the signatures of the officers of the company perforated, and endorsed as follows: "This certificate is valueless. The corporation has been dissolved and the assets distributed by delivery of 1⅓ shares of common stock of General Motors Corp. for each share represented hereby. The Hubbart Engine Co., formerly known as Winton Engine Co."

MILWAUKEE & CHICAGO BREWERIES, LTD. The stock has a liquidating value of $4.847 per pound sterling. Collect from Continental Illinois National Bank and Trust Company of Chicago, Ill. Three liquidating dividends were paid:
7/15/20 — $3.795 per pound sterling
1/10/21 — 1.05017 per pound sterling
7/18/22 — 0.0022 per pound sterling

NEVE DRUG STORES. Incorporated in New York and lost its charter in 1935. Succeeded by United Retail Chemists. Certificates of Deposit for one share of common stock was exchanged for ½ share of Class A Stock and ½ share of Class B Stock of the United Retail Chemists at the Continental Illinois National Bank and Trust Company of Chicago, Ill.

NORTH AMERICAN WATER WORKS & ELECTRIC CORP. Certificates of Deposit for one share of $7.00 Preferred Stock received one share of Northeastern Utilities Co. Prior Pfd. Stock. The C/D's were exchangeable at Continental Illinois National Bank and Trust Company of Chicago, Ill., for new securities.

Continental Illinois Nat'l Bank & Trust Co. (cont.)

UNITED CLAY PRODUCTS CO. A Certificate of Deposit for a $1,000 bond of this company received a $1,000 par value bond in United Brick Corporation and 10 shares of common stock at Continental Illinois National Bank and Trust Company of Chicago, Ill.

WALKER VEHICLE CO. Continental Illinois National Bank and Trust Company of Chicago, Ill., will make a payment of 45.34% on each 5½% Note, due 1927-36. Only one $500 Note, No. D151, remains unpaid. We also have funds to make the following payments on coupons from Note No. M1629:

12/1/32 coupon — $10.85
6/1/33 " — 10.85
12/1/33 " — 3.61
$25.31

WESTERN KNITTING MILLS, INC. Undeposited First Mortgage 7½% Bonds have a decree value of $287.18 per $1,000 bond. Collect on unstamped bonds from Continental Illinois National Bank and Trust Company of Chicago, Ill.

Certificates of Deposit for Western Knitting Mills bonds have a cash value of $63.7934 per $1,000 at Continental Illinois National Bank and Trust Company of Chicago, Depositary.

Continental Insurance Company (New York). See Metropolitan Insurance Company of the City of New York.

Continental Oil Company (Maine). Mr. Robinson Verrill, Liquidating Trustee, located at 57 Exchange Street, Portland, Maine, informed us on Jan. 22, 1942, that holders of stock in this corporation are still entitled to exchange such shares for shares in Continental Oil Company, a Delaware corporation now operating whose shares are listed on the Exchange. The rate of exchange is 6/10 of a share of the Delaware corporation stock for each share of the Maine corporation stock. The agent of the Liquidating Trustee carrying on this exchange of stock is the New York Trust Company, 100 Broadway, New York City.

Continental Securities Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Continental Shares, Inc. The New York Times of Sept. 30, 1939, carried the following notice: "Cleveland, Sept. 29—A State Court overruled today a motion to revive the charter of Cyrus S. Eaton's defunct investment trust, Continental Shares, Inc., and ordered the release of assets impounded since May, 1933, to a liquidating concern in Baltimore. By the order, approximately $3,500,000 will be transferred to the Liquidator and $3,000,000 will be distributed to stockholders of the old corporation. Judge Lee Skeel said that under the liquidation plan 381,000 preferred stockholders would receive 1 share of stock in the liquidating company to each share held in the old concern. Holders of about 2,500,000 shares of common stock would receive 1 share of new stock for 200 old shares. The committee for the preferred stockholders reported on Feb. 11, 1939, that the court at Baltimore found no material equity for the common stockholders, and that a plan would be formulated to liquidate the assets of the corporation."

Continental Sugar Co. See Bankers Trust Co., New York City.

Continental Telephone Company. See First Trust Company, St. Paul, Minn.

Continental Terminals, Inc. See New York Trust Co., New York City.

Continental Tobacco, Inc. See Guaranty Trust Company, New York City.

Cooper Bessemer Corporation. See City Bank Farmers Trust Company, New York City.

Coosa Portland Cement Co. See New York Trust Co., New York City.

Coral Gables, Inc. Series "A" 7% Bonds, due 1931-32. The following was reported on Jan. 6, 1941, by L. H. Coombes, Trustee, Box 4633, Coral Gables, Fla.: "These bonds are secured by a mortgage covering a number of Coral Gables building lots, but as the market for such lots is highly competitive the liquidation is slow, and at the same time the carrying charges, in the form of taxes, are high. Although these bonds have all matured there has been no reduction in principal, and they are in default as to interest for over 8 years. Most of these bonds are held by the original subscribers, and although there have been one or two sales in the past, there is, so far as I know, no market for them at the present time."

Coral Gables, Inc. L. H. Coombes, Trustee, located at Box 4633, Coral Gables, Fla., informed us as follows on Feb. 27, 1942: "I have your inquiry of Feb. 22, 1942, concerning the Debenture Stock of Coral Gables, Inc.

The property has not been sold in its entirety, but is being liquidated piecemeal, and in our highly competitive market it is impossible to move it quickly. However, even if it could be sold at once, the most that could be realized would be substantially less than the amount of the Series A Bonds and accrued interest. Therefore, the Series B bonds and accrued interest, which rank ahead of the Debenture Stock, are without value and it follows as a matter of course that the Debenture Stock likewise is without value."

Corcoran Courts. See American Security & Trust Co., Washington, D. C.

Corcoran Courts Corporation, Washington, D. C. See Irving Trust Co., N. Y. C.

Cordoba, City of (Argentine Republic). 7% External Sinking Fund Gold Bonds of 1957. To the Holders of the above Bonds: Funds have been received by the undersigned, as Fiscal Agents, for payment in full in U. S. currency dollars of all claims (including interest to Aug. 15, 1942) against the City of Cordoba represented by the above-described Bonds and appurtenant coupons presently outstanding with respect to which payments are made through the undersigned pursuant to the Settlement dated July 1, 1939. Distribution will be made by the undersigned of the funds so received, less deduction for expenses, upon surrender of Bonds with all appurtenant coupons which have not heretofore been paid or detached by the undersigned in connection with such Settlement and accompanied by a properly executed Letter of Transmittal. Distribution will be made with respect to all such Bonds whether or not they have been stamped to evidence approval of the Settlement dated July 1, 1939. No interest will accrue from and after Aug. 15, 1942 on Bonds, coupons or scrip or claims represented thereby. Funds for payment of Bonds deposited with the Bondholders Committee have been remitted to the Committee and not to the undersigned for distribution. White, Weld & Co., Fiscal Agents for the Loan, 40 Wall St., New York, N. Y. Aug. 15, 1942.

Corn Exchange National Bank & Trust Company, 2nd and Chestnut Sts., Philadelphia, Pa. Confirmed the following to us in Jan., 1942:

BUFFALO & ERIE R. R. EQUIPMENT TRUST. The following numbered 6% Trust Certificates are redeemable at $149.25 per $1,000 face amount at the Corn Exchange National Bank & Trust Company, Phila., Pa.:

Nos. 114, 117, 118, due 12/15/30, $1,000 each
Nos. 122, due 6/15/31, $1,000 each
Nos. 151, 152, 153,
154, 155, due 12/15/32, $1,000 each

Corporation for R. & H. Stock. See Guaranty Trust Company, New York City.

Corporation Securities Company, Chicago, Ill. See Insull Utility Investments, Inc.

Corpus Christi Railway & Light Company. 6's of 1934. See Pennsylvania, Commonwealth of; Secretary of Banking, Receiver of Integrity Trust Company, Phila., Pa.

Corroon-Brown Lamp Co. On Dec. 1, 1936, stockholders voted to sell assets to Electric Auto-Lite Co. Liquidating Dividend ½ Share of Auto-Lite for each Class A and B shares.

Cosden Petroleum Corporation. See Marine Midland Trust Company of New York, N. Y.

Cotton Finance Corporation, Birmingham, Ala. The First National Bank of Birmingham, Ala., informed us that the corporation liquidated and returned to the stockholders the face amount of their stock.

Coty International Corp. Each share of the Coty, Inc., will receive 1 share of Coty International Corp., and 1 share of Coty, Inc., the new company, for each share held.

Country Club of Greenfield (The). See Franklin County Trust Co., Greenfield, Mass.

Country Club of Montgomery (Ala.). See First National Bank, Montgomery, Ala.

Country Club of Westchester County. See New York Trust Company, N. Y. C.

Cramp, William, & Sons Ship & Engine Bldg. Co. Press report dated Sept. 4, 1940: Washington, Sept. 4.—The Cramp Shipbuilding Co., Philadelphia, today filed with the Securities and Exchange Commission a registration statement covering 249,029 common shares, $5.00 par. Subscription warrants for 99,980 shares of the stock and option warrants for 50,000 shares are also listed. Holders of 6% General Mortgage Bonds of William Cramp & Sons, Ship and Engine Building Co. will be offered 39,992 common shares and all subscription warrants on the basis of 16 shares and subscription warrants for 40 shares for each $1,000 principal amount of bonds. The exchange offer expires Oct. 15. Another 59,057 common shares are to be issued to Orama Securities Corp. in exchange for properties of William Cramp & Sons. The securities corporation proposes to acquire these properties, subject to the bonds and mortgage of the old company, through sheriff's sale. Option warrants for the 50,000 shares of common are to be issued to underwriters as additional compensation. There also may be sold any shares not taken by holders of warrants for 99,980 common shares. The plan of rehabilitation for the long-closed Cramp shipyard was drafted by Joseph P. Ripley, president, Harriman Ripley & Co., Inc.

Credit Alliance Corporation. See New York Trust Co., N. Y. C.

Creditors Holding Company. This company is being liquidated by Oscar W. Swift of Watson, Kristella & Swift, 68 William St., New York City. Mr. Swift informed us on May 6, 1937, that he has paid stockholders about 31% in liquidation, and the only remaining asset consists of a lead mine in Canada. The company is paying taxes on the mine, which is in charge of a caretaker. When the company sells the mine the stockholders may receive a final dividend equal to about one-half of 1%.

Crescent Athletic Club. See Title Guarantee & Trust Company, 176 Broadway, New York City.

Croft & Allen Corporation (Pa.). Ceased business Jan. 15, 1930, and was marked off the records on Feb. 26, 1936. See Bankers Trust Co., N. Y.

Cromer-Cassels Dept. Store. See Continental Bank & Trust Co., N. Y. C.

Crook, J. W., Stores Co., Baltimore, Md. See Safe Deposit & Trust Co., Baltimore, Md.

Crown Central Petroleum Corporation of Delaware. See Crown Central Petroleum Corporation of Maryland, and Marine Midland Trust Company, New York City.

Crown Central Petroleum Corporation of Maryland, American Bldg., Baltimore, Md. The Marine Midland Trust Company of New York, 120 Broadway, New York City, informed us on Feb. 15, 1943, that securities of the following companies are exchangeable at their office for the present $5 par value stock of the Crown Central Petroleum Corporation of Maryland.

CROWN CENTRAL PETROLEUM CORPORATION OF DELAWARE. No Par Value Common stock issued prior to Nov. 20, 1930 is exchangeable for $5 par value Common stock of Crown Central Petroleum Corporation of Maryland at the rate of 10/75ths of a share of new stock for one share of old stock.

CROWN CENTRAL PETROLEUM CORPORATION OF DELAWARE. No Par Value Common stock and $1 par value Common stock issued on and subsequent to Nov. 20, 1930 is exchangeable for $5 par value Common stock of Crown Central Petroleum Corporation of Maryland, at the rate of one share of new stock for each five shares of old stock.

UNITED CENTRAL OIL CORPORATION. Common stock is exchangeable for the $5 par value Common stock of Crown Central Petroleum Corporation of Maryland at the rate of 10/75ths of a share of new stock for one share of old stock.

WHITE OIL CORPORATION. Common stock and Certificates of Deposit are exchangeable for the $5 par value Common stock of Crown Central Petroleum Corporation of Maryland, at the rate of 2/75ths of a share of new stock for one share of old stock.

Crude Oil Pipe Line Co. Purchased by Continental Oil Company, according to reports dated Oct. 21, 1939.

Crystal Chemical Co. Treas., Arthur C. Palmateer, 2325 University Ave., Bronx, New York. Company paid a liquidating dividend of $17.50 per share. Succeeded by Crystal Corporation. The stock of the latter company apparently has the same value.

Crystal Corporation, 246 Fifth Ave., New York City. Company at last accounts had cash on hand and owned a building. The company is in care of William W. Frankel, 276 Fifth Ave., New York City.

Crystal Water Co. of Edgewater, N. Y. Bonds and preferred stock paid at par in liquidation. Common stock received $25.25 per share.

Cuba Cane Sugar Corporation. See Guaranty Trust Company, New York City.

Cuba Eastern Railroad. See United States District Court, N. Y. C.

Cuban Atlantic Sugar Co. At a meeting of stockholders held June 28, 1939, it was voted to reduce the par value of the capital stock from $7.50 to $5.00. The $2.50 per share was paid to stockholders on July 14, 1939.

Cuban Cane Products Co., Inc. See Manufacturers Trust Co., N. Y. C.

Cuban Dominican Sugar Corp. See
United States District Court, New York City.
City Bank Farmers Trust Co., N. Y. C.

Cucharas Land & Water Co. See District Court, Tenth Judicial District, Pueblo, Colo.

Culver City Properties Co. On Mar. 2, 1940, it was reported that the company declared a liquidating dividend of $5.00 per share. Similar payments were made on March 3, 1939, and June 24, 1938.

Cumberland Coal & Coke Co. See Mississippi Valley Trust Co., St. Louis, Mo.

Cumberland Corporation. Certificate of Managers under the Cumberland Syndicate agreement dated June 1, 1906, for common stock of the Cumberland Corporation. The Carolina, Clinchfield & Ohio Railway, 452 Fifth Ave., New York City, successors to the Cumberland Corporation, informed us that the right of the common stockholders of the Cumberland Corporation to subscribe to common stock of Carolina, Clinchfield & Ohio Railway, under the plan of dissolution of the Cumberland Corporation, expired in 1916. Preferred stock has a liquidating value.

Cumberland Ely Copper Company. See Bankers Trust Co., New York City.

Cumberland Fruit Farms, Bridgeton, N. J. See Cumberland National Bank, Bridgeton, N. J.

Cumberland National Bank of Bridgeton, Bridgeton, N. J. Our records indicate the following:

CUMBERLAND FRUIT FARMS, Bridgeton, N. J. The 7% bonds due 1936 have a decree value of $375.52 per $1,000 bond. Collect on unstamped bonds from the Cumberland National Bank, Bridgeton, N. J.

Cumberland Pipe Line Co. We received the following letter from the Cumberland Pipe Line Company, Inc., 210 Seneca St., Oil City, Pa., dated Nov. 22, 1939: "Referring to your letter of Nov. 20, 1939, Liquidation Receipts Certificates, Certificates of Stock, etc., of Cumberland Pipe Line Company should be sent to the company at the address given above for the attention of the undersigned." The stock has a liquidating value of $28.95 per share. When the first payment of $20 per share was made the stock was exchanged for Liquidation Receipts. As you have the actual stock you apparently are entitled to the full amount.

Current River R. R. See Old Colony Trust Co., Boston, Mass.

Curtis Aeroplane & Motor Co. The directors have declared a final liquidating dividend of $26.67 per share on the common stock, payable upon the presentation of certificates to E. S. Cramer, transfer agent, at 30 Rockefeller Plaza, New York City. (1936.)

Curtis-Reid Aircraft Co., Ltd. Assets sold to Montreal Aircraft Industries, Ltd., in 1932. Preferred exchanged share for share; 40 shares of common exchanged for one share of new common stock.

Curtis Wright Flying Service, Inc. Stock exchanged share for share for Devon Corp. 10c par stock at 30 Rockefeller Plaza, New York City.

Curtiss Assets Corporation. See City Bank Farmers Trust Company, New York City.

Cushnoc Paper Corporation. See Kennebec County, Clerk of Courts, Augusta, Maine.

D

Dairy Operators Company. See Trademen's National Bank & Trust Co., Phila., Pa.

Dalendo Corporation. See City Bank Farmers Trust Co., New York City.

Dalton Adding Machine Company. See City Bank Farmers Trust Company, New York City.

Daly West Mining Company. See City Bank Farmers Trust Company, New York City.

Danbury Agricultural Society. See Danbury Farmers & Manufacturers Company. The following was reported on 5/26/42: Replying to your letter of yesterday, would say that the last time stock was sold, the price was $100 per share. We have no copy of financial statement to send you, but would say there are 480 shares of stock, at par value of $25, Capital stock $12,000. Property is assessed at $179,000. If you wish to find a customer for stock, we suggest you write to Maples & Goldschmidt, Danbury, Conn., who are familiar with it.

Danbury Farmers & Manufacturers Company (Conn.). Maples & Goldschmidt, So. Norwalk, Conn., reported on May 28, 1942 as follows: In reply to your letter of May 27th with reference to Danbury Farmers & Manufacturers Company capital stock, would say that we have had a trade in two shares of this stock within the past week. It is extremely inactive and strictly a workout market. We are of the opinion that if a small number of shares were offered at 90 firm we might be able to use it if given a sufficient time to find buyers. The Danbury Farmers and Manufacturers Company, or Danbury Agricultural Society as it is now known, owns, as you probably know, the Danbury Fair. Due to a combination of circumstances which included unfavorable weather two years ago and a fire which destroyed their main building last year, it has been necessary, we understand, for them to go into debt to the extent of about $35,000 and we feel, therefore, that dividends are rather remote. The stock usually moves in single share lots and has a purely local advantage due to the fact that each stockholder receives a ticket of admission to the fair grounds and the grandstand. We might add that there is some question as to whether or not the fair will be held at all this year.

Daniel Boone Coal Corporation. The First 7% Bonds due 1944 have a decree value of $68.92 and $5.38 per $1,000 bond. Collect from Edward O. Tudor, 10 So. La Salle Street, Chicago, Ill.

Danville, Champaign & Decatur Railway & Light Co. See Boston Safe Deposit & Trust Co., Boston, Mass.

Darien Water Co. See Guaranty Trust Company, New York City.

Dartmouth Manufacturing Co. The company paid the following dividends in liquidation in 1933 and 1934: Preferred, $100 per share; Common, $20 per share in cash and $20 bond of the Powdrell-Dartmouth Corp. Final 90c per share.

Davenport Mining and Reduction Company. The above named company was incorporated under the laws of Nevada on August 30, 1939, and it is in good standing.
The principal office is located at No. 319 Fremont Street, Las Vegas, Nevada, with Ogden C. Chase as the resident agent.
The officers are as follows:
President, Ogden C. Chase, Boggs Bldg., Las Vegas, Nevada; 1st Vice President, John S. Voreck, Union Bk. Bldg., Davenport, Iowa; 2nd Vice President, Karl B. McConnell, Kingman, Arizona; Secty-Treasurer, Harry C. Howell, 1st Natl. Bk. Bldg., Davenport, Iowa. See Ely Gold & Manganese Co.

Davis, C. K., Coal Company (N. Y.) The 5% bonds due Nov. 1, 1935, received $63.50 per $1,000 bond. The funds were paid by W. L. Turner, Sheriff of Jackson Co., Ohio. Any unclaimed funds today may be in some court in Jackson Co.

Davis-Daly Copper Co. Incorporated in Maine and was located at 50 State St., Boston, Mass., in care of Charles G. Schirmer, Treas. The property of the company was sold to the Anaconda Copper Mining Co., in 1924 and the company liquidated in 1930. Mr. Charles G. Schirmer, Treas., of the company, located at 50 State St., Boston, Mass., informed us that the company has paid $4.80 per share in liquidating dividends and that no further payment will be made. The stock was not stamped.

Davis Hotel. See City National Bank & Trust Co., Chicago, Ill.

Davis Industries, Inc. See Manufacturers Trust Co., N. Y. C.

Davol Mills. Property sold to General Cotton Corp. Stockholders received preferred $100 per share. Common $5.

Dayton Breweries Company. Our records indicate that this company went into liquidation about 1921. At that time there were $989,000 of First Mortgage Bonds outstanding—Union Trust Company, Cleveland, Ohio, Trustee. We do not believe that these bonds were paid in full, leaving no equity for the stock. In 1926 our company reported the stock as worthless. The Union Trust Company, in liquidation, informed us on March 10, 1942, that no successor Trustee was appointed—the company is defunct, and the trust has been terminated.

Dayton, Convington & Piqua Traction Co. See Old Colony Trust Company, Boston, Mass.

Dayton Manufacturing Co., Torrington, Conn. Patents, machinery and equipment were acquired by Veeder Root, Inc., it was reported on Jan. 6, 1940.

Dayton, Springfield & Urbana Electric Railway Co. See New York Trust Co., N. Y. C.

Dayton, Springfield & Xenia Railway Company. See First Wisconsin Trust Company, Milwaukee, Wis.

Dayton & Xenia Transit Company (Ohio). The Dayton-Xenia Railway Company, located at Dayton, Ohio, informed us as follows on Aug. 9, 1940: Your letter of Aug. 6, addressed to The Dayton & Xenia Transit Company, Dayton, Ohio, has been delivered to us. In your letter you refer to one of your clients holding 25 shares preferred and 25 shares common stock of The Dayton & Xenia Transit Company and 92 shares of stock and $1,000 First Mortgage 5% Bond of The Dayton, Springfield and Xenia Southern Railway Company and that he wishes to sell and you would like to know what he could obtain for these securities. The Dayton & Xenia Transit Company was the predecessor to the Dayton, Springfield and Xenia Southern Railway Company and went through foreclosure a number of years ago, and the Dayton, Springfield and Xenia Southern Railway Company went through receivership in 1923 and was succeeded in 1925 by The Dayton-Xenia Railway Company. All of the stocks and bonds of the two companies referred to were cleaned up and I believe the bondholders of the Dayton, Springfield and Xenia Southern Railway received a small amount on each bond, but to my knowledge all of the bonds were presented and settled by the Master Commissioner who was appointed by the United States Court, to sell the road. I can understand how your client might have some of the stock but do not understand how anyone still holds any of the bonds of the Dayton, Springfield and Xenia Southern Railway, since they were all supposed to have been deposited with the Master Commissioner.

Dayton's Bluff Commercial Club. See First Trust Company, St. Paul, Minn.

Deadwood Mining Co. Consolidated into Deadwood-Terra Mining Co.

Deadwood-Terra Mining Co. Acquired by Homestake Mining Co. The stock, we understand, has a liquidating value of $1.105 per share.

Deep Rock Oil Corporation. See
First National Bank, Chicago, Ill.
First National Bank & Trust Company, Tulsa, Okla.

Deep Sea Fisheries, Inc. See Canal National Bank, Portland, Maine.

Delancey-Clinton Realty Co. See Irving Trust Company, N. Y. C.

De La Salle Institute. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Denison City (Texas) Water Co. See City Bank Farmers Trust Co., N. Y. C.

Denver City Cable Ry. Co. See Central Hanover Bank & Trust Co., N. Y. C.

Denver City Tramway Co. See International Trust Co., Denver, Colo.

Denver City Water Co. See New York Trust Co., N. Y. C.

Denver & Northwestern Railway. See United States District Court, Denver, Colo.

Denver Reservoir Irrigation Co. See Colorado National Bank, Denver, Colo.

Denver & Rio Grande Railroad Company. Reorganized as Denver & Rio Grande Western Railroad Company. No provision was made for the stockholders in the plan. The First Mortgage Unstamped Bonds we believe have a decree value of $717.06 per $1,000 bond.

Denver Rock Drill Mfg. Co. Acquired by Gardner-Denver Co. Stockholders of the above company received stock in the new company plus a cash distribution.

Denver & Salt Lake RR. See International Trust Co., Denver, Colo.

Denver & Salt Lake Railway Company. The company, located at Denver, Colo., informed us as follows on Dec. 12, 1942: I am giving you below a list of numbers of certificates of deposit and the amounts of securities of The Denver & Salt Lake Railway Company to which each is entitled:

C. D. No.	Shares Stock	Income Mtg. Bonds
A-387	15	$10,000.00
A-392	1	666.66
A-393	.30	200.00
A-128	12	8,000.00
A-245	.40	268.66
B-210	.0333	22.22
B-135	.0266	17.77
	28.7599	$19,175.31

Denver & Southwestern Railway Co. See New York Trust Co., N. Y. C.

Denver Union Water Company. See City Bank Farmers Trust Company, New York City, and International Trust Co., Denver, Colo.
New York Trust Co., N. Y. C.

Deposited Bond Certificate. See Manufacturers Trust Co., N. Y. C.

Derby Oil Co. See Guaranty Trust Company, N. Y. C.

Dery, D. G., Corp., Allentown, Pa. See Central Hanover Bank & Trust Co., N. Y. C.

Detroit, Almont & Northern RR. See Union Guardian Trust Co., Detroit, Mich.

Detroit & Canada Tunnel Co. See Union Guardian Trust Co., Detroit, Mich.

Detroit City Service Co. See Union Guardian Trust Co., Detroit, Mich.

Detroit-Cleveland Warehouse & Realty Co. See Michigan Trust Company, Grand Rapids, Mich.

Detroit Masonic Country Club. See Detroit Trust Co., Detroit, Mich.

Detroit Reduction Co. See Detroit Trust Co., Detroit, Mich.

Detroit Trust Company, 201 West Fort Street, Detroit, Michigan. Our records indicate the following, although the records have not been confirmed recently by the bank.

ACADEMY MANOR SUBDIVISION CO., Detroit, Mich. Liquidating dividends on the First 6's are probably payable at the Detroit Trust Co., Detroit, Mich.

CAPITOL BLDG. CO. The First 5½% Bonds due 1926-36 have a decree value of $24.80 per $1,000 bond. Collect on unstamped bonds from the Detroit Trust Co., Detroit, Mich.

DETROIT MASONIC COUNTRY CLUB. The First 6% Bonds due 1929-38 have a decree value of 75%, which was paid in 1932. Collect from the Detroit Trust Company, Detroit, Mich.

DETROIT REDUCTION CO. The First 6% Bonds due 1934 represented by C/D have a decree value of 45%. Collect from the Detroit Trust Co., Detroit, Mich.

HEINEMANN CORPORATION. The First 6% Bonds have a decree value of at least 27½%. Collect from the Detroit Trust Company, Detroit, Mich.

NEW MEXICO LUMBER & TIMBER CO. The Detroit Trust Company of Detroit, Mich., made a payment of $470 on each $1,000 Gen. Mtge. 6½% Bond due 1942, represented by a Certificate of Deposit.

SORGE-FELOKE BLDG. CO. The Detroit Trust Co., of Detroit, Mich., made a distribution of 25% on each $1,000 First Mortgage Bond dated 1927.

Detroit United Railway Co. See Central Hanover Bank & Trust Co., N. Y. C.

Detroit United Railways. Equipment Trust 6% Series "A" Bonds due 1932 are redeemable at the Union Trust Company, Cleveland, Ohio, at the rate of $320 per $1,000 unstamped bond.

Dexter Horton Bldg., Inc. See Peoples National Bank of Washington, Seattle, Wash.

Diamond Ice Company. See Paterson Savings Institution, Paterson, N. J.

Dime Savings and Trust Company, Allentown, Pa. The Lehigh Valley Trust Company of Allentown, Pa., informed us as follows on Aug. 7, 1940: "Replying to your inquiry of March 2nd, regarding the Dime Savings and Trust Company, we wish to say that there is still a considerable amount of Dime assets unliquidated and until they can be converted into cash and the balance of the obligations of the Dime Bank paid, there can be no value fixed on the stock. At the present time it appears that the assets will not be sufficient to fully liquidate the liabilities. There is no market whatsoever for the stock at this time."

Discount Corporation of New York. Press report dated Oct. 30, 1940. Stockholders of the Discount Corporation of New York ratified yesterday at a special meeting the management's plan calling for a reduction of $6,000,000 in the corporation's capital funds by means of a distribution to stockholders of $120 a share. This figure was the original price of each share in 1919, when the corporation was formed. The corporation, which was formed by Wall Street banking interests to buy and sell bankers' acceptances and related banking "paper" and to deal in United States Government securities, now finds that the acceptance market has dwindled to such an extent that the corporation's present capital funds are too large for the present business. Of the 50,000 shares of stock of the corporation outstanding, 46,735 were represented at the meeting. The vote was 46,600 in favor of the plan and 135 shares were voted against. The plan, which was presented to stockholders several weeks ago, calls for a reduction in the par value of each share from $100 to $40, thus cutting the capital from $5,000,000 to $2,000,000. The $3,000,000 is then transferred to surplus, increasing that item to $8,000,000 from $5,000,000, from which is deducted the $6,000,000 to be distributed to stockholders. In addition, the corporation has undivided profits of approximately $1,500,000. Eight Wall Street banks hold 40,700 of the 50,000 shares. These institutions are the International Banking Corporation, an affiliate of the National City Bank; the American Express Company, affiliate of the Chase National Bank; the Bankers Trust Company, Central Hanover Bank and Trust Company, Guaranty Trust Company, J. P. Morgan & Co., Inc., Corn Exchange Bank Trust Company and the New York Trust Company. Officers of the Chemical Bank and Trust Company are also stockholders, and the balance of the stock is owned in small lots by various investors. Stockholders also approved a proposal to grant extra compensation annually to employees without annual ratification by stockholders, as has been the practice in the past.

Dispatch-Pioneer Press Company. See First Trust Company, St. Paul, Minn.

Distillers Corp.-Seagrams, Ltd. Distillers Corp.-Seagrams, Ltd., which in its last fiscal year had sales in excess of $100,000,000, announced the purchase of three additional firms, along with their assets and trade marks: Browne Vintners Co., Hunter Baltimore Rye Distillery, and Wilson Distilling Co. This adds to the Distillers-Seagrams line not only Wilson's and

Hunter's whisky but also such well-known products as White Horse Scotch, Cointreau, Peiper Heidsieck champagne, and Remy Martin cognac.

Distillers Securities Corp. See Bankers Trust Co., N. Y. C.

District Court, Tenth Judicial District, Pueblo, Colo. Our records indicate the following:

CUCHARAS LAND & WATER CO. The First 6% Bonds due 1935 have decree value of $406.03 per $1,000 bond. Collect from the District Court, Tenth Judicial District, Pueblo, Colo., according to the Bankers Trust Company, New York City.

Dobro Realty Corporation, New York City. See Bank of the Manhattan Company, New York City.

Dodge Bros., Inc. See Maryland Trust Co., Baltimore, Md.

Domestic Exchange National Bank, New York City (1899). See Irving Trust Company, N. Y. C.

Dominion Copper Company, Ltd. See National Trust Company, Limited, Toronto, Ontario.

Dominion Power & Transmission Co., Ltd. Liquidating dividend $2.00 per share (5/1/1933), Hamilton, Ont. Sold to Ontario Hydro-Electric Power Commission. We refer you to Gibson, Levy, Inch & Coyne, Barristers, Hamilton, Ontario.

Dominion Steel Corporation. This stock was exchangeable in 1921 for stock of the British Empire Steel Corporation on the basis of 40/43 of one share of second preference stock and 17/43 of one share of common stock of British Empire for one share of common Dominion.

Donner Steel Co. See Marine Trust Company, Buffalo, N. Y.

Dorcas Mining-Milling & Development Co. See Cleveland Trust Co., Cleveland, Ohio.

Downey Shipbuilding Corporation. See Chase National Bank, N. Y. C.

Dreamland Corporation. The Title Guarantee & Trust Company, 196 Montague Street, Brooklyn, New York, informed us on December 27, 1941, that there are no funds available for payment on Dreamland Corporation bonds as all of the bonds issued by the corporation have a legend attached indicating certain payments that have been made of cash received through foreclosure of the mortgage under which the bonds were issued. There will be no further payment and the bonds are worthless although in the hands of the original investors.

Dry Dock East Broadway & Battery Railroad. See City Bank Farmers Co., New York City.

Duell, Fred H., & Grassle, Charles O. See First Trust Company, St. Paul, Minn.

Duluth Gas & Water Co. See Central Hanover Bank & Trust Co., N. Y. C.

Duluth and Iron Range Rail Road Company. Stock acquired by Duluth, Missabe and Iron Range Railway Company by the issuance of First Mortgage 3½% bonds due 1962.

Duluth & Manitoba Railroad. The Trust Certificates for First Mortgage Bonds (Minnesota Division) received $22.74 per $1,000 bond as interest. Receipts for First Mortgage Bonds received $90 per $1,000 bond. Trust Certificates for bonds of the Dakota Division received $819.25 per $1,000 bond.

Duluth Street Railway Company. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Dunderberg Mining Company. See City Bank Farmers Trust Company, New York City.

du Pont Chemical Company. The assets were purchased by the Industrial Salvage Company. Stockholders of the du Pont Company received on each share of stock $2.35 in cash, 1/3 of a share of du Pont Debenture stock and one share of Industrial Salvage Co. stock.

du Pont, E. I. de Nemours Powder Company. In dissolution the company retired the outstanding 4½% Bonds due June 1, 1936 at par, and paid the Common $10.60 per and interest; the 5% Cum. Preferred Stock share at 110.

du Pont International Powder Company. See Wilmington Trust Company, Wilmington, Del.

Duquesne Gas Corporation. See Manufacturers Trust Co., N. Y. C.

Durango Central R. R. Co. See Guaranty Trust Company, New York City.

Durango Land & Coal Co. Mr. W. A. J. Bell, Pres., of the Durango Land & Coal Co., located at Mining Exchange Bldg., Colorado Springs, Colo., made a final distribution on the stock of the company on the basis of $9.81 in cash and one share of Durango Railway & Realty Company stock for each two shares held. The previous payment amounted to $5.00 per share.

Durant Motors of Canada, Limited. See Chartered Trust & Executor Co., Toronto, Ont.

Durham Coal & Iron Company (N. Y.) See Central Hanover Bank & Trust Co., N. Y. C.

Durham-Duplex Razor Company. See City Bank Farmers Trust Company, New York City.

Durland Company. See Lawyers Trust Company, N. Y. C.

Dutchess & Columbia Railroad. This road went into receiver's hands in 1876. On June 1, 1878 it was reported that John Crosby Brown, Trustee, would make full and final distribution on the First Mortgage Bonds, by decree of the New York Supreme Court. There was no provision made for the stock.

Dwight Manor Apartments. See Northern Valley Building Corp. under Manufacturers Trust Co., N. Y. C.

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Early Bird Oil Company. See Lawyers Trust Co., N. Y. C.

East Butte Copper Mining Company (Ariz.). The stock has a liquidating value of $2.47½ per share (representing three payments). Collect from the company, 85 Devonshire St., Boston, Mass.

East Coast Utilities Company. The First Coll. 5½% Series A Bonds due 1937 have a decree value of $198.32 per $1,000 bond. Collect from Edward O. Tudor, 10 So. La Salle St., Chicago, Ill.

East Jersey Water Company. See Bankers Trust Co., N. Y. C.

East Shore & Suburban Railway. See American Trust Company, San Francisco, Calif.

East Sixty Six Euclid Co. See Guardian Trust Co., Cleveland, Ohio.

East Tennessee, Virginia & Georgia Railway Company. Value of Preferred Stock. Preferred and common stockholders who did not pay assessments in 1894 were left out of the reorganization. The shares are worthless. The prior lien bonds were assumed by the Southern Railway Company.

Eastern Cuba Sugar Corp. See Chase National Bank, N. Y. C.

Eastern Equities Corporation. See Old Colony Trust Company, Boston, Mass.

Eastern Michigan Railways. See Bankers Trust Co., N. Y. C.

Eastern New York Railroad. See Manufacturers Trust Co., N. Y. C.

Eastern Railway & Lumber Company. See Portland Trust & Savings Bank, Portland, Oregon.

Eastern Realty Co. See First Trust Company, St. Paul, Min.

Eastern States Gas & Power Co. See Chase National Bank, N. Y. C.

Eastern Steel Company. The Certificates of Deposit for the First 5% Bonds due 1931 received a final distribution of $116 per $1,000 certificate. Collect from the Pennsylvania Company for Insurance on Lives and Granting Annuities, Philadelphia, Pa. Rowland S. Morris, Special Master, Land Title Building, Phila., Pa., made distribution of $248.10 per $1,000 bond on undeposited bonds.

Eastern Trust & Banking Company, Bangor, Maine. Confirmed to us the following in December, 1941:

COLUMBUS COUNTRY CLUB, Bangor, Maine. The 5% First Mortgage Bonds due July 1, 1925, with No. 1 Coupon attached, received a final payment of $16 per $100 bond, payable at the Eastern Trust & Banking Company, Trustee, Bangor, Me.

Eastern Tube Company. The First Mortgage 6% Bonds due 1926 have a decree value of $90 per $1,000 bond. The North American Trust Company, New York City, was Trustee, now Trust Co. of North America, 115 B'way, N. Y. C. The funds are probably with the Trustee or the United States Circuit Court, Southern District of Ohio, Eastern Division. The Special Master was Walter Finn.

Eastern Utilities Investing Corp. Reorganization approved. Assets to be acquired by Associated Gas & Electric Co., which will issue its securities as follows: 5% bonds due 1954 to receive like amount of 5% bonds due 1983. Prior Pfd.—1 share $5.00 Pfd. for each share; $7.00 Pfd.—1 share $6.50 Cum. Pfd. for each share; $6.00 Pfd.—1 share $5.50 Cum. Pfd. for each share; Part. Pref. Stock —1 share $4.00 Cum. Pfd. for each share; Class A Common—1 share Class A for each 3 shares.

Eastern Vermont Public Utilities Corporation. See City Bank Farmers Trust Company, New York City.

Ebbitt Hotel, Southwest Corner 10th and H Streets, Washington, D. C. See National Metropolitan Bank, Washington, D. C.

Edificio La Metropolitana, S. A. See City Bank Farmers Trust Company, New York City.

Edison Electric Illuminating Co. of Brooklyn. See Central Hanover Bank & Trust Co., N. Y. C.

Edison Electric Light Co. of Europe, Ltd. (New York). These shares had a liquidating value of $2.00 per share in 1896, and the funds were paid by W. S. Perry of 111 Broadway, New York City. Upon investigation in 1935, we found that Mr. Perry was dead. No further trace of the unclaimed funds could be found. Any unstamped shares are probably uncollectible today.

Edison United Phonograph Company. See Guaranty Trust Company, New York City.

872 Madison Avenue Corporation. See Bank of the Manhattan Company, New York City.

1802 Ocean Parkway Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Eighteen To Twenty East Forty-First Street Bldg. See Manufacturers Trust Co., N. Y. C.

Eighth Avenue & 26th Street Corporation. See Manufacturers Trust Co., N. Y. C.

El Dorado Oil Works. Company sold to Colgate-Palmolive-Peet Company, at a price equivalent to about $25 per share for each share of El Dorado stock.

Elberton & Eastern Railroad Co. See Safe Deposit & Trust Co., Baltimore, Md.

Electric Power Associates. See Chemical Bank & Trust Co., New York City.

Electric Public Service Co. See Guaranty Trust Company, New York City.

Electric Public Service Corporation. See City Bank Farmers Trust Company, New York City.

Electric Utilities Co. See Guaranty Trust Company, New York City.

Electrical Products Corporation of Washington. See Peoples National Bank of Washington, Seattle, Wash.

Electro Lamp Company, New York. Property sold to the Union Carbide Company, on basis of an exchange share for share plus 16% in cash to the Electro stockholders.

Electrolytic Holding Co., Inc. See Marine Trust Company, Buffalo, N. Y.

1161 Shakespeare Avenue Apartment Building. See Bronx County Trust Company, Bronx, New York City.

Elkhart Paper Company Bonds. We are advised that all of the property has been sold. All known bondholders had been advised to file their claims. While it may be too late, we would suggest that you forward your bonds to Mason & Sharpe, 1102 Bank of Kalamazoo Building, Kalamazoo, Mich., who were attorneys for the Trustee, and they may make a special effort to secure their allowance as claims (1930).

Elkin and Alleghany Railway Company. See Irving Trust Company, N. Y. C.

Elks Home Building Association. See Union Trust Company, Rochester, N. Y.

Ellicott Square Company of Buffalo Second Mortgage. See Boston Safe Deposit & Trust Co., Boston, Mass.

Ellison Realty Co. See First Trust Company, St. Paul, Minn.

Ely Gold & Manganese Company. Mr. Vilas F. Adams, treasurer of the company, located at Boggs Bldg., Las Vegas, Nev., informed us as follows: "Mr. Chase is president of three mining companies, Ely Gold & Manganese Company, Emerald Isle Copper Company, and the Davenport Mining & Reduction Company. The Moro Bay Copper Company, mentioned in your letter, has long ago ceased to be active, and when Mr. Chase organized the Ely Gold & Manganese Company, in the fall of 1939, he gave to all of the old Moro Bay stockholders the same number of shares in Ely Gold that each held in the old Moro Bay. This was an outright gift on the part of Mr. Chase and these shares so distributed were out of his own personal holdings. At that time he had to give trust certificates because his own stock was in escrow, but on May 1st, 1941, his stock was released from escrow and we have been replacing the trust certificates by regular negotiable stock certificates. Mr. Chase has just furnished all of the stockholders of these three companies up-to-date progress reports and we are pleased to enclose a copy of each for your information. There is no more stock for sale in any one of these companies. It can readily be assumed that the value of the stock is at least equal to par at this time. Ely Gold has already paid one small dividend, we are attempting to obtain a Government loan for an enlargement of our Emerald Isle operation, and the Davenport Company has been in production since early in November and is now loading its tenth car of concentrates. Naturally, until such time as firm and regular dividends have been established, these shares will not take on a regular value in the market."

Embassy Apartments, 7th & Mariposa Streets. See Seventh Street & Mariposa Investment Co. under Bank of America N. T. & S. A., Los Angeles, Calif.

Emerald Isle Copper Company. See Ely Gold & Manganese Company.

Emerald Oil Company of Delaware. See Witt, John P., & Company, Cleveland, Ohio.

Emily Silver Mining Company (Utah). At last accounts the company had $900 in cash to pay a liquidating dividend of 2c per share. The payment was made by J. C. Irwin, Treas., 5463 Black St., Pittsburgh, Pa.

Empire Corporation, Room 600, 200 West Ninth Street, Wilmington, Delaware. Mr. T. M. Hauer, for the company, informed us as follows on January 13, 1942:

"Empire corporation was dissolved in December, 1935, and a liquidating dividend paid to preferred stockholders in the amount of $1.63 per share. This dividend is payable to holders of Empire Corporation Cumulative Convertible Stock, $3.00 optional dividend series, upon the surrender of certificates representing such shares properly endorsed. There are a number of shares of this stock which have not been turned in, and we are naturally anxious that your statement with respect to Empire Corporation and its preferred stock be accurate. C/D of the Continental Bank & Trust Company, New York City, should be presented to that bank to obtain the Cum. Conv. Preferred stock $3. Optional Dividend Series, and present same to the company for collection. The same applies to the C/D's of the Union Trust Company of Maryland, Baltimore, Md."

Empire Lumber Company. See Provident Trust Company, Philadelphia, Pa.

Empire Trust Company, 120 Broadway, New York City. Reported the following to us on January 5, 1942: Some records were not confirmed recently.

ASSOCIATED STANDARD OILSTOCKS SHARES. Liquidating dividend, 90c per share, paid by Empire Trust Company, 120 Broadway, New York City.

BAYSHORE COMPANY. The 10-year 8 Debenture Bonds and Coupon Scrip should be presented to the Empire Trust Co., N. Y. C., for their pro rata share of assets due thereon.

BINGHAMTON (N. Y.) RY. CO. First Cons. 5% Bonds due 1931 have a liquidating value. Gen. & Ref. First 6% Bonds received $17.292 per $1,000 bond. Collect from Empire Trust Co., New York City. Empire Trust Company was Trustee for the General and Refunding First Mortgage Bonds dated June 1, 1924 under Supplemental Mortgage dated August 1, 1924. The first distribution was $17.729 per $100 and the second and final distribution $9.2034 per $100 bond.

Empire Trust Company (cont.)

BRICKEN PROPERTIES CORP. (New York). Plan operative on Feb. 1, 1937. Property transferred to Intercounty Properties Corp. New bonds are exchangeable for old bonds at Empire Trust Co. of N. Y. par for par and a cash payment of $10 on each $1,000 bond. In addition 50% of stock of new corporation was deposited with Trustee for distribution to bondholders. 1 share of stock per $1,000; 1/10 per $100.

EUREKA SMELTING COMPANY. The First 8% bonds received 125% of 6% bonds which have a decree value of $400 per $1,000 bond. Collect from the Empire Trust Company, New York City.

FRANCO AMERICAN BAKING COMPANY. We understand that the Empire Trust Company, New York City, is handling the liquidation of the stock and mortgage certificates of this company.

GUARDIAN TRUST COMPANY (N. Y.). Value of Cft. of Deposit No. 15 for 40 shares of stock. In 1913 the Guardian Trust Co. pledged its assets as security for the assumption by the Empire Trust Co. of the deposit liabilities and an amount sufficient to pay a distribution of $50 per share. The actual stockholders deposited their stock with the Empire Trust Co. and received a certificate of deposit representing stock of the Guardian Trust Co., together with a check for $50 per share for each share deposited. A year or two later the Liquidating Committee of Guardian Trust Company transferred the equity in the unliquidated assets to a business corporation known as Guardian Liquidation, Inc., whose stock was exchanged share for share for stock of Guardian Trust Co. which latter stock was cancelled. A few years thereafter the stockholders of Guardian Liquidation, Inc., were notified that the liquidation of the assets had been completed and had yielded an amount barely sufficient to pay the balance of indebtedness thereon. The stock was thereupon determined to be worthless, as no funds were available to defray the expenses of a formal dissolution of Guardian Liquidation, Inc.

INTERBOROUGH - METROPOLITAN COMPANY. Coll. Trust 4½% Bonds due April 1, 1956. See under Guaranty Trust Company, N. Y. C.

MEXICAN NATIONAL PACKING COMPANY (N. J.). We understand the Empire Trust Company of New York City, holds a limited fund for the benefit of certain of the bonds of this company that were guaranteed by the United States Packing Company.

NEW YORK CENTRAL REALTY COMPANY. The First Mortgage 6% Bonds, due 1920, have a decree value of $19.087 per $1,000 bond. The other bonds due 1920 are worthless. Collect on unstamped bonds from the Empire Trust Company, New York City.

ORIENTAL BANK (New York City). Mr. R. W. Jones, former President of the above bank, now located at 115 Broadway, New York City, informed us on Dec. 6, 1938, that the Empire Trust Company of New York City, holds a cancelled check showing that Edith B. Whyte received the total liquidating dividends due on her 20 shares of stock of the above bank, and that the shares

Empire Trust Company (cont.) are now worthless. The final dividend amounted to 21c per share.

PENNSYLVANIA OPERATING CORPORATION. Reorganized as Pennsylvania Building, Inc. The Plan, dated May 23, 1938, was consummated on May 1, 1939. Bonds and Certificates of Deposit should be presented to the Empire Trust Company, New York City, to receive 30% in cash and 70% in new Second Mortgage Income Bonds and one share of stock for each $100 bond.

REPLOGLE STEEL CO. Acquired by the Warren Foundry & Pipe Corp. in 1927. Each 2 shares of Replogle stock received 1 share of Warren stock at the Empire Trust Company, New York City.

Endeavor Publishing Corporation (N. Y.). Bleakley, Platt & Walker, 120 Broadway, New York City, informed us as follows on June 25, 1941: "This corporation was dissolved Dec. 26, 1939, and liquidating dividends totaling .361% of the par value of the preferred stock were distributed to the preferred stockholders on May 17, 1939; Aug. 14, 1939, and Oct. 20, 1939. No further funds remain for distribution and both the preferred and common stocks of the corporation are entirely worthless.

Engineering Bldg., Chicago. The First 6% Series A Bonds due 1939 have a decree value of $15.42 per $100 bond. Collect on unstamped bonds from County Treasurer's Office, Chicago, Illinois.

Engineering Building Corporation. See City Bank Farmers Trust Company, New York City.

Engineers Land Corporation. See Title Guarantee & Trust Co., 176 Broadway, New York City.

Enterprise Lumber Co. of Cincinnati, Ohio. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Envoy (The). See S. S. & L. P. Corporation under Manufacturers Trust Co., N. Y. C.

Equitable Trust Company, Phila., Pa. We refer you to the Pennsylvania Company for Insurances on Lives and Granting Annuities, Phila., Pa.

Equitable Trust Company, Wilmington, Del. Reported in February, 1942, that they hold unclaimed funds for the following securities which should be presented to them for collection.

THE NORTHERN COMPANY. Cash on hand $1,205. Payment of $1,000 face amount Collateral Trust 8% Gold Note due 3/15/33 (No. M32) called 9/15/25 @ 104½ and four $40 interest coupons. (It is not known whether the $160 is solely for coupons from Bond No. M32.)

WILMINGTON AUTO COMPANY BUILDING. Cash on hand $187. Payment of $100 face amount First Mortgage 7% Sinking Fund Gold Bonds due 12/15/36 called 6/15/35 at 103 and matured interest coupons as follows:

Bond No.	No. & Date of Maturity	Amount
372	22 due 12/15/32	$17.50
426	23 " 6/15/33	3.50
446	24 " 12/15/33	3.50
	25 " 6/15/34	3.50
	26 " 12/15/34	3.50
	27 " 6/15/35	3.50
486	24 " 12/15/33	3.50
498	15 " 6/15/29	3.50
	16 " 12/15/29	3.50
	17 " 6/15/30	3.50
	18 " 12/15/30	3.50
	19 " 6/15/31	3.50
	20 " 12/15/31	3.50
	21 " 6/15/32	3.50
	22 " 12/15/32	3.50
522	24 " 12/15/33	17.50

Equity Corporation. See Guaranty Trust Company, N. Y. C.

Equity Shares, Inc. Declared a liquidating dividend of 60c per share, payable Dec. 23, 1938. On the same date the company distributed its holdings in Case, Pomeroy Co., Inc., Stokely Bros. & Co., Inc., and International Mercantile Marine.

Erco Hall Apartment Bldg. (Erco Realty Corp.). See Continental Bank & Trust Co., N. Y. C.

Erco Realty Corporation. See Erco Hall Apartment Bldg., under Continental Bank & Trust Co., N. Y. C.

Erie Finance Corporation. See Marine Trust Company, Buffalo, N. Y.

Erie Railroad Company. Value of 5% Ref. and Imp. Bonds due 1967. Each $1,000 of bonds of this issue are exchangeable at the Chemical Bank & Trust Company, 165 Broadway, New York, N. Y., for $75 in Series "B" First 4's, $150 in Series "A" Income 4½'s, $140 in Series "A" Preferred stock and 20 shares of common stock.

Erie Share Corporation. See Liberty Bank, Buffalo, New York.

Ermita Sugar Company. See Bankers Trust Co., N. Y. C.

Ervin, H. C., Company. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Esperanza Limited (England). Mr. A. G. Slack, 49 Moorgate, London, E. C. 2, England, informed us on Mar. 30, 1936, that the company dissolved in Oct., 1933, and paid a liquidating dividend of 0.55d per share. Unclaimed funds probably go to the Companies Department, Board of Trade, Great George St., London, Eng.

Essex County National Bank. See National Newark & Essex Banking Co., Newark, N. J.

Essex National Bank, Newark, N. J. See National Newark & Essex Banking Co., Newark, N. J.

Essex & Hudson Gas Company. See Fidelity Union Trust Co., Newark, N. J.

Estabrook Gold Dredging Company. See First National Bank, Boston, Mass.

Estates of Long Beach. See Title Guarantee & Trust Co., 176 Broadway, New York City, and Brooklyn Trust Company, 26 Broad Street, N. Y. C.

Estey Construction Corporation. See Mfrs. Trust Co., N. Y. C.

Euclid Forty Sixth Street Market Co. See Guardian Trust Co., Cleveland, Ohio.

Euclid Manors, Inc. See Guardian Trust Co., Cleveland, Ohio.

Eureka Smelting Company. See Empire Trust Company, New York City.

Eureka Smelting & Mining Co. Incorporated in Nevada in July, 1922, and changed its name to Eureka Smelting Co. on May 12, 1923. The office of the company was located at 37 Wall St., New York City, in care of Allan S. Locke. The property of the subject company was sold at foreclosure June 18, 1930, on account of the First Mortgage Bonds at 40c on the dollar, leaving a deficiency judgment against the company of approximately $600,000. There was a year to redeem which might stretch the loss to June, 1931. The only other assets not covered by the mortgage were two lots of land in the town of Eureka and a vague claim to certain unpatented mining claims which lapsed because of non-payment of assessment. The two lots of land were attached for bills and I believe were sold under sheriff's sale. See Eureka Smelting Co.

European Electric Corp., Ltd. See First National Bank, Jersey City, N. J.

European Mortgage & Investment Corporation. See Old Colony Trust Company, Boston, Mass.

European Shares, Inc. See Guaranty Trust Company, N. Y. C.

Evansville & Indianapolis Railroad Co. See New York Central System.

Evansville & Indianapolis Railway Company. See City Bank Farmers Trust Company, New York City.

Evansville, Terre Haute & Chicago R. R. See City Bank Farmers Trust Co., N. Y. C.

Evansville & Terre Haute R. R. See Chemical Bank & Trust Co., N. Y. C.

Everett Gas Company. In the reorganization pursuant to agreement dated April 2, 1917, bondholders received preferred and common stock of the Puget Sound Gas Company. No provision made for preferred and common stock.

Excel Coal Co. See Guardian Trust Co., Cleveland, Ohio.

Exhibitors & Breeders, Inc. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Exide Securities Corporation. See Allied Atlas Corporation.

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F. E. D. Corporation. See Bank of Manhattan Company, New York City.

F. H. Smith. See Smith, F. H.

Fairchild Aviation Corporation. See Commercial National Bank & Trust Co., N. Y. C.

Fairfax of Buffalo. See Marine Trust Company, Buffalo, N. Y.

Fairfax Plantation, Inc., Washington Co., Miss. See St. Louis Union Trust Company, St. Louis, Mo.

Fairmont Coal & Coke Co. In 1918 it was reported that a payment of 30% had been made on the bonds of this company. The funds for unstamped bonds may be held by the Trustee named in the bonds.

Falls Rivet & Machinery Co. See Cleveland Trust Co., Cleveland, Ohio.

Fargo & Southern Railway Co. See Chicago, Milwaukee, St. Paul & Pacific R. R.

Farmers Bank, Wilmington, Delaware. The following was reported to us in December, 1941.

AMERICAN COMMONWEALTH POWER CORP. Incorporated in Delaware on Jan. 18, 1927, as a holding company. On Dec. 31, 1931, the Chancery Court at Dover, Del., appointed receivers for the corporation. The receivers took possession as of Jan. 2, 1932. In June, 1934, the court approved the plan for distribution of the company's assets whereby they were transferred to a new company, Commonwealths Distribution, Inc. The creditors, including debenture holders, received 1 share of new stock for each $100 of claims. There was no provision made for the capital stock which is without value. Therefore, we submit the $6.50 1st Preferred Stock as worthless. Exchange was made by Delaware Trust Company, Wilmington, Del. The privilege to exchange debentures under the Plan of Reorganization was terminated by Court Order November 8, 1937. Stock reserved for undeposited debentures was sold at public auction and proceeds of sale ordered placed on deposit in Farmers Bank, Wilmington, Delaware. Upon surrender of debentures to Farmers Bank for cancellation, the following amounts will be paid per $1,000 par value:

6's—1952	$3.677
6's—1940	3.659
5½'s—1953	3.623

Farmers & Merchants National Bank of Los Angeles, 401 S. Main Street, Los Angeles, Cal. Our records indicate the following:

FEITSHANS, FREDERICK R. The First Mortgage 7% Serial Gold Bonds dated July 1, 1926, not deposited are redeemable at $96.33 per $1,000 bond, being the pro rata share of the proceeds of the sale of the security, at the Farmers & Merchants National Bank of Los Angeles, Cal. Interest coupons due Jan. 1, 1931, are redeemable at the rate of $3.36 per $35 coupon. As of March 21, 1940, there were $4,500 par value of the above bonds outstanding which may be presented to the above bank for collection.

SOUTHERN CALIFORNIA CORPORATION. Certificate of Deposit, dated July 28, 1926, issued to Fred Roberts in the amount of $1,000 representing a $1,000 First Mortgage 7% Bond No. 862, is redeemable at the rate of $372.69 for the $1,000 Certificate, at the Farmers & Merchants National Bank of Los Angeles, Cal.

Farmers & Shippers Tobacco Warehouse Co. The Central Trust Co., Cincinnati, Ohio, informed us on May 8, 1939, that the 2nd preferred and common stock have no value as the first preferred only received between July 15, 1924, and Nov. 12, 1928, $90.50 in liquidating dividends. The Farmer's and Shipper's Leaf Tobacco Warehouse Co. acted as Liquidating Trustee and the address was 1007 Provident Bank Bldg., Cincinnati, Ohio. The $3.50 dividend per $100 on Nov. 12, 1928, was definitely stated as the final dividend. Company owned stock of the Burley Tobacco Growers Cooperative Association.

Farmers Title Guaranty & Mortgage Co. See New York State Insurance Department.

Farr Alpaca Co., Holyoke, Mass. Liq. div., $4.00 per share May 7, 1940. Final will be paid.

Fedders Manufacturing Co., Inc. See Marine Midland Trust Company of New York, N. Y. C.

Federal Discount Corporation. See Bank of America N. T. & S. A., Los Angeles, Calif.

Federal District Trust. See National Shawmut Bank, Boston, Mass.

Federal Knitting Mills. On Dec. 20, 1939, the company paid a liquidating dividend of $4.20 per share on the no par common stock. Other payments were: Jan. 5, 1939, $5.00 per share; July 20, 1938, $10 per share; Dec. 20, 1937, $10 per share.

The Federal Land Bank of St. Louis. Individual called bonds outstanding October 31, 1941:

Rate	Date	Called	Total
5%	5-1-18/23/38	5-1-23	50.00
	5-1-21/31/41	5-1-35	46,040.00
	11-1-21/31/41	5-1-35	1,000.00
	Total 5%		47,090.00
4¾%	1-1-24/34/54	7-1-34	1,800.00
	Total 4¾%		1,800.00

4½%	11-1-18/23/38	5-1-27	2,000.00
	5-1-22/32/42	5-1-36	2,000.00
	1-1-23/33/43	7-1-35	30,400.00
	1-1-25/35/55	7-1-35	300.00
	1-1-26/36/56	1-1-36	11.000.00
	Total 4½%		45,700.00
4¼%	7-1-26/36/56	7-1-36	5,000.00
	1-1-27/37/57	1-1-37	10,000.00
(Uneven)	5-1-27/37/57	5-1-37	
(Even		11-1-38	11,000.00
	11-1-28/38/58	11-1-38	100,000.00
	Total 4¼%		126,600.00
4%	11-1-27/37/57	11-1-37	16,000.00
	5-1-28/38/58	5-1-38	23,540.00
	Total 4%		39,540.00
	TOTAL		260,730.00

Federal Mortgage Company. See Baltimore National Bank, Baltimore, Md.

Federal Public Service Corporation. See City National Bank & Trust Co., Chicago, Ill.

Federated Capital Corporation. See Atlas Corporation.

Federated Metals Corporation. See Bank of Manhattan Company, New York City.

Federated Utilities, Inc. Merged with Consolidated Electric & Gas Co. The First Lien Coll. Trust 5½% Bonds due 1957 were assumed by Consolidated Company.

Feitshans, Frederick R. See Farmers & Merchants National Bank of Los Angeles, Los Angeles, Calif.

Fensgate Real Estate Trust. See State Street Trust Company, Boston, Mass.

Feuers Storage Warehouse, Yonkers, N. Y. See Harjor Realty & Holding Corporation.

Fiberloid Corporation. On Feb. 16, 1938, stockholders approved the transfer of the properties and assets of the company to the Monsanto Chemical Co. in exchange for 148,523 shares of its common stock. There were 254,611 shares of Fiberloid stock outstanding. Seven shares of Monsanto were exchanged for each 12 shares of Fiberloid.

Fidelity & Columbia Trust Company, Louisville, Ky. Our records indicate the following:

KENTUCKY CONSOLIDATED STONE CO. Plan of reorganization confirmed on Aug. 3, 1936. Succeeded by Kentucky Stone Co. Cfts. of Dep. for bonds, received a new $300 bond and 10 shares of common stock for each $1,000 bond. Fidelity & Columbia Trust Co., of Louisville, Ky., Trustee.

Fidelity Home Investment Co. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Series A Bonds with March 1, 1935, and subsequent coupons attached, and on the Series B Bonds with Jan. 1, 1935, and subsequent coupons attached.

Fidelity National Bank & Trust Company of Kansas City, Kansas City, Mo. Placed in voluntary liquidation by its shareholders on November 24, 1933. It was succeeded by Union National Bank in Kansas City.

Fidelity-Philadelphia Trust Company, Philadelphia, Penna. Informed us as follows on December 29, 1941:

ALLENTOWN & KUTZTOWN TRACTION CO. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., holds unclaimed funds in the amount of $1,000 per each $1,000 First Mortgage 5% Bond which matured on July 1, 1930, that have not been presented for collection. The funds unclaimed have been paid to

Fidelity-Philadelphia Trust Co. (cont.)

the Treasurer of the State of Pennsylvania, Harrisburg, Pa., under the escheat laws of said state.

AMERICAN BOLT CORP. Certificates of Deposit for American Bolt Corporation First Mortgage 7% Bonds distribution of 6% to holders of record as at June 10, 1928. The First Mortgage 7% Bonds due 1937, undeposited, have a decree value of $178.085 per $1,000. The funds were paid by Charles F. Lynch, Special Master, Prudential Bldg., Newark, N. J. The unclaimed funds were probably paid into the U. S. District Court at Newark.

AMERICAN BOLT CORPORATION. The Protective Committee reported on April 25, 1941, as follows: "To the Holders of Certificates of Deposit of American Bolt Corporation First Mortgage 15-Yr. 7% Sinking Fund Gold Bonds: The Bondholders' Protective Committee for American Bolt Corporation First Mortgage 7% Sinking Fund Gold Bonds has authorized the Depositary to distribute to the holders of all certificates of Deposit of said bonds a final liquidating cash payment of 7.385% on the principal amount of all outstanding Certificates of Deposit. This distribution represents the net cash proceeds from the sale of the Detroit property, together with other cash held by this Committee, and after this final distribution this Committee will hold no more assets and will dissolve. A statement of the receipts and disbursements of this Committee has been filed with the Depositary. The holders of the Certificates of Deposit, in order to receive this payment, are requested to mail their certificates to the Fidelity-Philadelphia Trust Company, 135 South Broad Street, Philadelphia, Pa., Depositary, which will cancel said certificates and return its check for the amount of said final payment. This payment should not be returned as taxable income."

AMERICAN MANGANESE MANUFACTURING CO. The Second General Dunbar 6% Mortgage Bonds, due July 1, 1924, received $37.83 per $1,000 bond from the sale of the company's property at Receiver's sale. Unstamped bonds should have been presented to the Fidelity-Philadelphia Trust Company, 135 S. Broad St., Philadelphia, Pa., for collection. The unclaimed funds have been escheated to the Treasurer of the State of Pennsylvania.

ARKANSAS RIVER OIL AND GAS CO. The Fidelity-Philadelphia Trust Company, of Philadelphia, Pa., holds unclaimed funds as the result of the sale of collateral, payable on the 7% 10-Year S. F. Gold Bonds, due July 1, 1929, at the rate of $38.08 per $1,000 bond. The funds unclaimed have been paid to the Treas. of the State of Pennsylvania, Harrisburg, Pa., under the escheat laws of said state.

ATLAS STORAGE WAREHOUSE CO. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., holds unclaimed funds representing a final liquidating dividend, payable on the 6% Second Mortgage 10-Year Gold Bonds, due June 1, 1935, at the rate of $7.54 per $1,000 bond.

BROTHERHOOD OF LOCOMOTIVE ENGINEERS SECURITIES CORPORATION OF PENNSYLVANIA. Certificates

Fidelity-Philadelphia Trust Co. (cont.) of Deposit for Class "A" Stock should be presented for payment to the Fidelity-Philadelphia Trust Company, Philadelphia, Pa., for the following payments: First Payment, $8.00 per share; Second Payment, $4.93 per share; Third and Final Payment, $2.00 per share; total, $14.93.

CLEVELAND & ERIE RAILWAY COMPANY. Certificates of Deposit for unpaid interest, due Jan. and July 1, 1915, and 1916, from Certificates of Deposit for First Mortgage 5% Bonds dated July 1, 1909, at face amount except coupons, due July 1, 1916, should be presented to the Fidelity-Philadelphia Trust Company, Philadelphia, Pa., for the following payments: $12.50 coupon, $8.1222; $6.25 coupon, $4.061. The funds unclaimed have been or will be paid in the near future to the Treasurer of the State of Pennsylvania, Harrisburg, Pa., under the escheat laws of said state.

CONSUMERS BREWING CO. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., holds unclaimed funds as the result of foreclosure, for the 6% Prior Lien Mortgage Gold Bonds, due Jan. 1, 1923, at the rate of $599.50 per $1,000 unstamped bond. Unclaimed funds have been or will be paid in the near future to the Treasurer of the State of Pennsylvania under the escheat laws of said State.

HALE & KILBURN CORPORATION. The Fidelity-Philadelphia Trust Company, Phila., Pa., reports unclaimed funds as the result of the sale of mortgaged assets and property, for the First Mortgage 20-Year 6% S. F. Gold Bonds due June 1, 1930, at the rate of $.8092 for each coupon due June 1, 1930. The unstamped bonds should be presented to the United States District Court for the Eastern District of Pennsylvania, Phila., Pa., for a payment of $26.6661 per $1,000 bond. The Fidelity-Philadelphia Trust Company holds funds representing settlement of deficiency judgment against Hale & Kilburn Corporation made by Trustee at request of Bondholders Committee. Undeposited bonds are entitled to $326.0325 per $1,000 bond.

HANOVER & McSHERRYSTOWN WATER CO. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., did hold unclaimed funds in the amount of $1,000 for each $1,000 First & Ref. 6% Bond due Aug. 1, 1941, which was called for redemption on Aug. 1, 1928. Unclaimed funds have been escheated to the Treasurer of the State of Pennsylvania.

HUTCHINSON WATER, LIGHT & POWER CO. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., holds unclaimed funds in the amount of $1,000 for each $1,000 First Mortgage 4% 30-Year Bond due Jan. 1, 1928, which have not been presented for collection. The unclaimed funds have been or will be paid in the near future to the Treasurer of the State of Pennsylvania, Harrisburg, Pa., under the escheat laws of said state.

INDIANAPOLIS, NEWCASTLE & EASTERN TRACTION CO. The First 6% Bonds due 1922 have a decree value of $290 per $1,000 bond. Collect from the Fidelity Philadelphia Trust Co., Philadelphia, Pa. All C/D have been surrendered.

Fidelity-Philadelphia Trust Co. (cont.)

INDIANAPOLIS NORTHERN TRACTION COMPANY. The Certificates of Deposit for 5% First Mortgage Bonds dated July 1, 1902, as a result of the sale of bonds, are redeemable at the Fidelity-Philadelphia Trust Company, Philadelphia, Pa., at the rate of $142 per $1,000 certificate. The unclaimed funds have been paid to the Treasurer of the State of Pennsylvania, Harrisburg, Pa., under the escheat laws of said state. See Union Traction Co.

INTERNATIONAL NAVIGATION CO. OF PA. The Certificates of Deposit for Capital Stock as a result of liquidation, received three liquidating dividends—the second distribution amounting to $6.00 per share and the third and final $1.93 per share. Collect from the Fidelity-Philadelphia Trust Company, Philadelphia, Pa.

MUNCIE & UNION CITY TRACTION COMPANY. The First 5% Bonds due 1936 received $44 per $1,000 bond. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., was Trustee. The funds for unstamped bonds may be held by the Indiana Trust Company, Indianapolis, Ind. The money was paid by authority of the Madison Circuit Court, Indiana.

RICHLAND COAL COMPANY. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., did hold unclaimed funds as the result of foreclosure, in the amount of $264.89 per each $1,000 unstamped First Mortgage 6½% Bond due June 1, 1943. The unclaimed funds have been escheated to the Treasurer of the State of Pennsylvania.

Fidelity Trust Company, Charles & Lexington Streets, Baltimore, Md. Our records indicate the following:

AMERICAN STRAWBOARD CO. It was reported that $1,000 was paid on each $1,000 bond by the Fidelity Trust Company of Baltimore, Md., and that other payments would be made in the future. The other payments were probably on account of interest.

Fidelity Union Stock & Bond Co. See Mueller & Currier, Newark, N. J.

Fidelity Union Trust Company, Newark, N. J. Informed us on Dec. 18, 1941, that they hold unclaimed funds and/or securities for exchange for certain securities of the following companies that have not been presented for collection or exchange.

ASHER MANUFACTURING COMPANY. Funds available in the amount of $449.59 for checks drawn in payment of 1st Dividend in receivership of $20 per M and final dividend in receivership of $1.35 per M and never presented for payment.

BANKERS BOND & MORTGAGE GUARANTY COMPANY, DEPOSITARY. On hand 149 40/100ths shares above to be delivered in exchange for shares of United States Title & Mortgage Guaranty Company still outstanding.

BURNRITE COAL BRIQUETTE COMPANY. 1st 8's 2/1/1932. Cash $780 to pay $500 for outstanding at par and accrued interest to Feb. 1929.

CALLENDER INSULATING & WATER PROOFING COMPANY, 1st 6's 10/1/1898. Cash $729.27 on hand to pay $99.90 per $1,000 par. First and final payment on $7,300 par bonds still outstanding.

CENTRAL ELECTRIC COMPANY CONSOLIDATED 5% 1940. Cash $500 to pur-

Fidelity Union Trust Co. (cont.)

chase at par the outstanding $500 par of bonds.

CONSOLIDATED TRACTION COMPANY. $77,800 par of Public Service Coordinated Transport Company, First and Refunding 4% Bonds due 1/1/1990 on hand to be delivered on deposit of shares of Consolidated Traction Company, at the rate of $100 par of bonds for each share of stock.

ESSEX & HUDSON GAS COMPANY. $13,500 par value of Public Service Electric & Gas Company First Refunding 8% Bonds due June 1, 2037 on hand to be delivered on deposit of shares of Essex & Hudson Gas Company at the rate of $100 par of bonds for each share of stock.

FORT LEE, NEW JERSEY, BORO OF. Refunding 3½-4% 6/1/79. $2,000 par bonds and cash at 7.5% of defaulted interest together with 92.5% of defaulted interest in 2% Interest Funding Warrants, to be delivered in exchange for $2,000 par old bonds still outstanding. We also hold cash and Interest Funding Warrants for missing coupons from bonds previously exchanged.

FORT LEE, NEW JERSEY, BOARD OF EDUCATION. Refunding 3½-4% 6/1/79. $4,000 par of above and cash at 7.5% of defaulted interest together with balance of 92.5% of defaulted interest in 2% Interest Funding Warrants to be delivered in exchange for $4,000 par old bonds still outstanding. We also hold cash and Interest Funding Warrants for missing coupons from bonds previously exchanged.

FOX MOTOR CAR COMPANY, 8% Gold Notes due 11/1/27. Cash $1,799.80 to pay 5/1/23 and 11/1/23 coupons from bonds outstanding.

GAS & ELECTRIC COMPANY OF BERGEN COUNTY. $4,000 Par Value of Public Service Electric & Gas Company First Refunding 5% Bonds due July 1, 2037 on hand to be delivered on deposit of shares of Gas & Electric Company of Bergen County at the rate of $100 par value of bonds for each share of stock.

GOLD CREEK CONSOLIDATED MINING COMPANY, 10c par value. Cash $786.64 to pay 4 1/10% per share for outstanding shares.

HUDSON COUNTY GAS COMPANY. $5,800 Par Value of Public Service Electric & Gas Company First Refunding 8% Bonds due June 1, 2037 on hand to be delivered on deposit of shares of Hudson County Gas Company at the rate of $100 par value of bonds for each share of stock.

INDUSTRIAL OFFICE BUILDING CORPORATION, 1st Cumulative Income 6%, 1947, $3,500 par permanent bonds of above issue on hand to be exchanged for temporary bonds still outstanding.

INDUSTRIAL OFFICE BUILDING COMPANY, 1st 6%, 1947. Cash $208.17 to pay at $69.39 per $1,000 par on 3,000 par outstanding undeposited bonds, being first and final liquidating payment, as per Chancery Decree 6/20/33. Bonds No. D151 and 124 at 500 par and M1990 and 2328 at 1,000 par with 6/1/32 and SCA. Cash $17.50 to pay coupon from Bond No. D77.

KELSEY MOTOR COMPANY, 1st 6%, 6/30/28. Cash $4,637.50 to pay First and Final payment of 35% on $13,250 par bonds outstanding.

Fidelity Union Trust Co. (cont.)

MONTCLAIR AND BLOOMFIELD TELEPHONE COMPANY, 1st 5% 3/1/1919. Cash $261.98 to pay on 3,500 par outstanding bonds at $74.85 per 1,000 par subject to adjustment for coupons attached, payment is first and final payment to be made. Adjustment is to be made to bondholders who previously deposited their bonds and were paid. Amount of this adjustment is indeterminable until such time as the remaining 3,500 par bonds are presented.

NEW BRUNSWICK LIGHT, HEAT & POWER COMPANY. $800 Par Value of Public Service Electric & Gas Company First Refunding 5% Bonds due July 1, 2037 on hand to be delivered on deposit of shares of New Brunswick Light, Heat & Power Co., at the rate of $100 par of bonds for each share of stock.

NEWARK CONSOLIDATED GAS COMPANY. $10,600 Par Value of Public Service Electric & Gas Company First Refunding 5% Bonds due July 1, 2037 on hand to be delivered on deposit of shares of Newark Consolidated Gas Company at the rate of $100 par value of bonds for each share of stock.

NEWARK & LIMA COMPANY, 1st 6%, 3/1/1913. Cash $275 to pay outstanding bonds $2,750 par at 10% of face value being first and final payment to be made.

ORANGE MOUNTAIN CABLE COMPANY. Cash $42.05 to pay 14,000 par outstanding bonds at $2.98 per 1,000. First and final payment.

PASSAIC ARMS APARTMENTS, INCORPORATED, 1st 6%. Cash $271.97, to pay $100 par outstanding at par and accrued interest to 5/1/38. Bond No. C273 at 100. Cash to pay 5/1/35 coupons, bonds C277/81 at 100 par each. Cash to pay 5/1/34 coupons, (one from a 100 par bond). Cash to pay 11/1/34 coupons (one from a 100 par bond). One due either 5/1 or 11/1/27 or 5/1 or 11/1/28.

PATERSON & PASSAIC ELECTRIC & GAS COMPANY. $400 Par Value of Public Service Electric & Gas Company First Refunding 5% Bonds due July 1, 2037 on hand to be delivered on deposit of shares, Paterson & Passaic Electric & Gas Company at the rate of $100 par of bonds for each share of stock.

PATERSON & PASSAIC GAS & ELECTRIC COMPANY. Cash of $108 on hand to pay for 1.08 fractional shares at par. Cash of $1.64 on hand to pay one month's accrued dividend on undeposited shares.

PUBLIC SERVICE ELECTRIC & GAS COMPANY, 1st Refunding 4%, 1971. Cash $4,146.24 to pay 4,000 par outstanding bonds called 7/15/36 at 102½ and accrued interest to 7/15/36.

PUBLIC SERVICE ELECTRIC & GAS COMPANY, 1st Refunding 4½%, 2/1/70. Cash $1,052.50 to pay Temporary Bond No. TM-4188 outstanding, called 10/1/35 at 104½ and accrued interest to 10/1/35.

PUBLIC SERVICE ELECTRIC & GAS COMPANY, 1st Refunding 5%, 6/1/65. Cash $1,050 to pay 1,000 par outstanding, called 6/1/31 at 105.

RAPID TRANSIT STREET RAILWAY COMPANY. $6,300 par of each of Public Service Coordinated Transport Company, First and Refunding 5¾% and 6% Bonds due 1/1/1990 on hand to be delivered on deposit of shares of Rapid Transit Street

Fidelity Union Trust Co. (cont.)
Railway Company, at the rate of $100 par of each for each share of stock.

RIDGEWOOD GAS COMPANY. 2 shares above company outstanding to be exchanged for Public Service Electric & Gas Company, 10-Year Demand Notes dated 7/1/39, interest at 2% at $60 in Notes for each share of stock.

SOUTH JERSEY GAS ELECTRIC & TRACTION CO. $2,000 par value of Public Service Electric & Gas Company First Refunding 8% Bonds due June 1, 2037 on hand to be delivered on deposit of shares of South Jersey Gas, Electric & Traction Company at the rate of $100 par of bonds for each share of stock.

TUDOR CORPORATION, 1st 5%, 2/15/45. Cash $2,040.06 to pay 1st, 2nd and 3rd liquidating dividends on bonds, totaling $207.28 per 1,000 par 8/1/32 and SCA must be attached.

TUDOR HALL APARTMENTS BUILDING COMPANY, 1st 7%. Cash $172.08 to pay final payment of $8.59 per 1,000 par on undeposited bonds, 11/1/28 and SCA must be attached. Also cash to pay unpresented coupons due 11/1/26, 11/1/27 and 5/1/28.

UNION CEMETERY ASSOCIATION, 6% Bonds. We hold Certificates of Indebtedness to be issued in exchange for above as per Chancery Decree at rate of $536 of certificates per 1,000 par of bonds of which 18,500 are still outstanding.

UNION CEMETERY ASSOCIATION, certificates of indebtedness. Cash $4,363.84 to pay interest from 5/1/29 to 1/31/36 on $9,914 par of outstanding certificates (holders unknown) also cash to pay 26c per $1,000 par on account of principal.

UNION ICE COMPANY, 1st 6%, 4/1/1918. Cash $1,093.48 to pay final payment of $121.50 per $1,000 par on $9,000 par outstanding.

Fifth Avenue Apartment Bldg., Pittsburgh, Pa. See Peoples-Pittsburgh Trust Co., Pittsburgh, Pa.

Fifth Avenue & 28th Street Realty Co., Inc. See Commercial National Bank & Trust Co., New York City.

Fifth Third Union Trust Company, Cincinnati, Ohio. Informed us on Dec. 12, 1942, that they hold unclaimed funds for unstamped bonds and outstanding shares of the following:

BELOIT WATER, GAS & ELECTRIC COMPANY. The Fifth Third Union Trust Co., of Cincinnati, Ohio, holds funds to retire the Twenty-Five Year 5% S. F. Gold Bonds dated March 1, 1912, and due March 1, 1937, which were called for redemption on Sept. 1, 1936, at 103.

COLUMBUS RAILWAY COMPANY. The Fifth Third Union Trust Co. of Cincinnati, Ohio, holds funds to retire the First Consolidated Forty Year 4% Gold Bonds dated Oct. 1, 1899, due Oct. 1, 1939, which were called for redemption on Dec. 16, 1935, at 105.

FIRST BAPTIST CHURCH, Portsmouth, Ohio. The Fifth Third Union Trust Co. of Cincinnati, Ohio, holds funds for distribution on the 6% Gold Bonds dated June 15, 1927, due serially, which were received from the sale of the property at foreclosure.

FOUNTAIN SQUARE BUILDING, INC. The Fifth Third Union Trust Co. of Cincinnati, Ohio, holds funds for distribution on the First Mortgage Leasehold

Fifth Third Union Trust Company (cont.)
7% S. F. Gold Bonds dated Oct. 1, 1929 and due Oct. 1, 1957, which were received from the sale of the company's property.

FOURTH AND BROADWAY REALTY COMPANY. First Mortgage Leasehold Bonds dated November 1, 1926. The Fifth Third Union Trust Company, Cincinnati, Ohio, holds funds for distribution received from sale of chattel property allowed under Order No. A-19288 of the Court of Common Pleas, Hamilton County, Ohio, entered January 6, 1939.

GOOD SAMARITAN HOSPITAL, SISTERS OF CHARITY OF CINCINNATI, OHIO. The Fifth Third Union Trust Co. of Cincinnati, Ohio, holds funds to pay par for the First Mortgage 5½% Bonds dated July 1, 1927, due serially, plus interest from July 1, 1933, to Aug. 1, 1937, with interest on overdue interest.

NEIL HOUSE COMPANY. The Fifth Third Union Trust Co., of Cincinati, Ohio, holds funds for distribution on the First Mortgage 6½% Series A Bonds dated Feb. 1, 1925, due serially, received from the sale of the company's property, at the rate of $298.58 and $9.93 on each $1,000.

PARAGON REFINING CO. The liquidating dividends on the Class A and B Stock were paid by the Fifth Third Union Trust Company, Cincinnati, Ohio, and by the Guardian Trust Company, Cleveland, Ohio.

SIDNEY STEEL SCRAPER COMPANY. The Fifth Third Union Trust Co., of Cincinnati, Ohio, holds funds for distribution on the 6½% bonds, which were received from the sale of the company's property at foreclosure.

THE UNITED MILK CRATE CORPORATION, Class "A" Stock. Company dissolved June, 1937, and the above class of stock was entitled to a full liquidating payment of $3.50 per share. There are 549 shares outstanding for which we hold funds in the amount of $1,921.50.

57th Street Building Co., Inc., New York City. See Bank of the Manhattan Company, New York City.

57th Street Leasehold Estates, Inc., New York City. See Bank of the Manhattan Company, New York City.

56th Street & 7th Avenue Corporation (Park Central Apt. Hotel). See Manufacturers Trust Co., N. Y. C.

52[illegible]4 New Street Co., Inc. See Manufacturers Trust Co., N. Y. C.

Financial Corporation (formerly Ungerleider Financial Corporation). See Atlas Corporation.

Financial Investing Co. of New York, Ltd. See Guaranty Trust Company, New York City.

Fink, A., & Sons, Inc. See Franklin Washington Trust Company, Newark, N. J.

Firestone Tire & Rubber Company. See City Bank Farmers Trust Company, New York City.

First Bank and Trust Company, Jeannette, Pa. See Jeannette Savings and Trust Company.

First Baptist Church, Portsmouth, Ohio. See Fifth Third Union Trust Co., Cincinnati, Ohio.

First Church of Christian Science. See Christian Science Society in Kenmore under Marine Trust Company, Buffalo, N. Y.

First Custodian Shares Corporation. See Guaranty Trust Company, New York City.

First Depositor Corporation. See Manufacturers Trust Co., N. Y. C.

First-Mechanics National Bank, Trenton, N. J. Our records indicate the following:

TUXEDO PARK, INC. The Mechanics National Bank of Trenton, N. J., now known as the First-Mechanics National Bank, informed us in 1927 that this was a land development and had paid the stockholders $60 per share in liquidation. At that time the land had practically all been disposed of and that there would probably be a further liquidating dividend of from $45 to $50 per share.

First National Bank, Binghamton, N. Y. Informed us as follows on Dec. 10, 1942:

ACHILLES RUBBER & TIRE CO. First Mortgage 7% Bonds due Aug. 1, 1937, that are unstamped have a liquidating value of $1.05 per $100 bond. Collect from First National Bank of Binghamton, N. Y.

First National Bank of Birmingham, Birmingham, Alabama. Informed us as follows on March 31, 1942:

PORT OF BIRMINGHAM COMPANY. The First National Bank of Birmingham, Birmingham, Alabama, informed us as follows on March 31, 1942: "As Trustee for Port of Birmingham Company, we are holding $360.36 to be distributed to stockholders as a final liquidating dividend. Holders of Class 'A' and Class 'B' stock should surrender their certificates for cancellation in order to receive payment. The Class 'A' stock will receive $54.60 per share and the Class 'B' stock will receive $2.73 per share."

First National Bank, Boston, Mass. Informed us as follows on December 14, 1942:

ALTON GAS & ELECTRIC LIGHT COMPANY. First Mortgage Bonds, Dec. 29, 1898. Second Mortgage Bonds, Nov. 2, 1891. Foreclosure dividends on coupons only, i. e. First Mortgage Coupons due Jan. 1, 1898, July 1, 1898, Jan. 1, 1899, @ $14.125 each, and July 1, 1899, @ $11.77 each. Second Mortgage Coupons due Jan. 1, 1898, July 1, 1898, Jan. 1, 1899, @ $8.05 each, and July 1, 1899, @ $6.71 each. Payable at the First National Bank of Boston, Mass.

ASBESTOS TEXTILE COMPANY. Foreclosure and Compromise Settlement on First Mortgage & Coll. Trust 15 Year 7½% Gold Bonds due March 1, 1937, amounted to 20% on each $100 bond with March 1, 1932, and subsequent coupons attached, less 10% due the First National Bank of Boston, Mass., for services. The bonds are payable at the same bank.

BARRE & MONTPELIER TRACTION & POWER CO. The First Ext. 5% Bonds due Nov. 1, 1937, with May 1, 1921 and subsequent coupons attached, have a decree value of $32 per $500 unstamped bond, payable at the First National Bank of Boston, Mass.

BEAR RIVER PAPER BAG CO. The First Mortgage 6% Bonds due serially July 1, 1912 to July 1, 1929, with Jan. 1, 1911, and subsequent coupons attached, have a decree value of $63.79 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

BERKSHIRE HILLS PAPER COMPANY. The 20-year S. F. First and Ref. Mortgage Series A Bonds dated Nov. 1, 1921, due Nov. 1, 1941, with Nov. 1, 1927 and subsequent coupons attached, have a decree value of $2.96 per $500 unstamped bond. The Series AA Bonds received $2.98 per $500 unstamped bond, payable at the First National Bank of Boston, Mass., or at the Agricultural National Bank, Pittsfield, Mass.

BIRMINGHAM, ENSLEY & BESSEMER RAILWAY COMPANY. We received the following letter from the First National Bank of Boston, Mass., signed by L. W. Parker, Transfer Department, and dated March 16th, 1938: "Replying to your letter of March 14, we hold as a successor to American Trust Company bonds and scrip representing First Mortgage 5% Thirty-Year Gold Notes of Birmingham-Tidewater Railway Company for delivery against the surrender of Birmingham, Ensley & Bessemer Railway Company Certificates of Deposit. The new bonds deliverable are at the rate of 50% of the amount of Birmingham, Ensley & Bessemer Railway Company First Mortgage 5% deposited under the Plan of Reorganization of September 15, 1915. There is also a cash payment representing interest July 1, 1916, and Jan. 1, 1917, at the rate of $5.00 for each $100 face amount of the Birmingham-Tidewater Railway Company bonds. It would appear that if your client holds a certificate of deposit in good standing that it should be surrendered to us in accordance with the information above given. As the securities held are in limited denominations it may be necessary that an effort be made to have the securities split, in which event it would appear necessary that Empire Trust Company, the Trustee of Birmingham-Tidewater Railway Company Bonds, be asked if this could be done. We are unable to report as to the present value of Birmingham-Tidewater Bonds. Information to hand indicates that these bonds were paid off and cancelled and it would appear that the Empire Trust Company, New York City, the original Trustee, may have handled the payment and could furnish you with information in this respect."

BLAISDELL COSCOTITLAN SYNDICATE. 8% Gold Coupon Notes dated April 8, 1912, due April 8, 1922. Final payment under decree Suffolk Superior Court Dec. 20, 1929, of $167.463 on bonds and notes. (Bonds with coupons due April 8, 1915, and subsequent attached; Notes with coupons due April 8, 1914, and subsequent attached.) Payable at the First National Bank of Boston, Mass.

BOSTON SECURITIES COMPANY. The following were made by the First National Bank of Boston, Mass. on the Non-Interest Bearing Participation Certificates:

No. 1—May 15, 1933—$22 per $500 bond.
No. 2—Nov. 15, 1933— 62 per 500 bond.
No. 3—May 15, 1934— 62 per 500 bond.
No. 4—Nov. 15, 1934— 63 per 500 bond.
No. 5—May 15, 1935— 65 per 500 bond.
No. 6—Oct. 16, 1935—Final $16.57 per $500 bond.

BOSTON & WORCESTER STREET RAILWAY CO. The First Mortgage 4% Bonds due Aug. 1, 1923, with Aug. 1, 1923 coupons attached, have a decree value of $124.0193 per $1,000 unstamped bond, payable at the First National Bank, Boston, Mass. The American Trust Company, Boston, Mass., now First National Bank,

First National Bank, Boston, Mass. (cont.) informed us in 1928, that they had funds on Deposit to pay certain coupons for the First Mortgage 4% Bonds due 1923 which had not been presented for payment, being of maturities prior to Aug. 1, 1923. As of Dec. 26, 1941, all funds had been disbursed.

BRAZOS RIVER CHANNEL & DOCK COMPANY. The 6% Mortgage Bonds due April 1, 1909, have a decree value of $9.12 per each $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

CARSON HILL GOLD MINING COMPANY. The Treasurer of the Central Mother Lode Mines Company, located at 1 State St., Boston, Mass., informed us in 1928 that the shares of Carson Hill Gold Mining Company could still be exchanged for shares of Central Mother Lode, by surrender of the shares at the First National Bank of Boston. To protect its interest the First National Bank of Boston foreclosed on the property and although the company had the privilege of redemption in 1928, the stock had no intrinsic value at that time. The 7% Conv. Gold Notes due March 1, 1927, received a distribution of $12.75 on each $1,000 unstamped note, having March 1, 1925, and subsequent coupons attached, payable at the First National Bank, Boston, Mass.

CHAPPLE PUBLISHING COMPANY, LIMITED. The First Real Estate Mortgage 7% S. F. Gold Bonds dated Apr. 23, 1921, due Apr. 23, 1941, with Coupon No. 20 and subsequent attached, received the following distributions on each $500 unstamped bond:

First	$33.65
Second	3.15

Payable at the First National Bank of Boston, Mass.

CHARTERED COMPANY OF LOWER CALIFORNIA. The First Mortgage 6% Bonds dated Oct. 1, 1903, and due Oct. 1, 1928, have a decree value of $109.86 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

CHATTANOOGA LAND, COAL & IRON RAILWAY COMPANY. The First Mortgage 6% Bonds dated Mar. 1, 1889, and due Mar. 1, 1909, with Sept. 1, 1891, and subsequent coupons attached have a decree value of $160.36 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

CLAY PRODUCTS COMPANY. The First Mortgage 5% Bonds dated April 1, 1905, and due April 1, 1920, with Oct. 1, 1915, and subsequent coupons attached, have a decree value of $184.2077 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

CONCORD, MAYNARD & HUDSON STREET RAILWAY CO. The First Mortgage 5% Bonds, due July 1, 1922, with July 1, 1920, and subsequent coupons attached, have a decree value of $80.45 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

CONSOLIDATED ELECTRIC COMPANY, LTD., OF ST. JOHN, N. B. The First Mortgage Debenture Bonds dated Feb. 8, 1892, due Feb. 8, 1922, have a decree value of $54.54 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

CONSOLIDATED RAILROAD OF VERMONT. 5% Bonds, due July 1, 1913, with

First National Bank, Boston, Mass. (cont.) Jan. 1, 1897, and subsequent coupons attached. Distribution $100 for each $100 bond. Distribution $125.85 for interest on each $100 bond payable at the First National Bank of Boston, Mass.

CONSOLIDATED STEAMSHIP LINES. The Coll. Trust 4% Bonds dated Jan. 1, 1907, due Jan. 1, 1957, with Jan. 1, 1908, and subsequent coupons attached, have a decree value of $107.00769 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

ESTABROOK GOLD DREDGING COMPANY. The Preferred Five-Year 8% Mortgage Bonds due June 1, 1927, with June 1, 1924, and subsequent coupons attached, have a decree value of $36 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass. As of Dec. 26, 1941, all funds had been disbursed.

FORT WAYNE TRUST SECURITIES. Stock has a final liquidating value of 81.8c per share. Collect from the American Loan & Trust Company, Boston, Mass., now First National Bank.

GEOBIC DEVELOPMENT COMPANY. The First Mortgage 6% Bonds dated July 1, 1887, due Jan. 1, 1907, have a decree value of $19.81 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

GEORGIA AND SOUTHERN UTILITIES. The First Mortgage 6% Bonds due Jan. 1, 1932. Foreclosure dividend on each $1,000 bond as follows:

Coupon Attached Beginning	Bond & Int. to 3/1/1926 at 6%	Ratio	Cash Payment
July 1, 1921	$1.310	.83337	$1,091.714
Jan. 1, 1922	1,280	.83337	1,066.713
July 1, 1922	1,250	.83337	1,041.712
Jan. 1, 1923	1,220	.83337	1,016.711
July 1, 1923	1,190	.83337	991.710
Jan. 1, 1924	1,160	.83337	966.709
July 1, 1924	1,130	.83337	941.818

Payable at the First National Bank of Boston, Mass.

HAMPSHIRE & WORCESTER STREET RAILWAY CO. The First Mortgage 5% Bonds dated Dec. 2, 1901, due Dec. 1, 1921, with June 1, 1904, and subsequent coupons attached, have a decree value of $375.75 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

HOTEL BELLEVUE TRUST. The Fifteen-Year 7% Debenture Bonds due Oct. 1, 1940, with April 1, 1928, and subsequent coupons attached, have a decree value of $13.97 per $500 unstamped bond, payable at the First National Bank, Boston, Mass.

HOTEL LENOX CO. The bonds probably have a decree value of about 33⅓%. Collect from the First National Bank of Boston, Mass.

HOUSTON ELECTRIC STREET RAILWAY COMPANY. The First National Bank of Boston, 17 Court St., Boston, Mass, informed us as follows on July 30, 1940:

"We are in receipt of your letter of July 26, 1940, relative to a $500 6% Income Bond of Houston Electric Street Railway Company dated Jan. 1, 1898, and due 1917.

In reply advise that the old records of the International Trust Company now available do not indicate that they ever acted as Trustee for the aforesaid issue. A copy of a Plan of Reorganization of said Street Railway Company formulated in 1900 indicates that there were at the time $775,000 of said Income Bonds outstanding against which amount the Plan reads as follows:

"(d) Income bonds of Houston Electric Street Railway Company issued and outstanding to the amount of .... $775,000 Such bonds are not secured by any lien upon the franchises and railway properties of Houston Electric Street Railway Company."

The said Plan provided that the only right which the income bondholders had was to receive 10% of the face value of their then present income bond holdings in new First Mortgage Bonds of the reorganized Company (Houston Electric Company) against payment of par for said new bonds and that such purchase of bonds was also to carry with it common stock at a face value of 50% of the amount of bonds so purchased, the reference in said Plan reading as follows:

"(d) Income Bonds Houston Electric Street Railway Company $775,000.

"The holders of such income bonds will have the right to purchase, of the association mentioned below, bonds of the new Company, at the face value thereof, to the amount of ten per cent. of the face value of their present holdings of such income bonds. Such purchase of bonds of the new Company will carry with it common stock of the new Company to the amount of fifty per cent. of such purchase $116,250

Any rights to make such exchange must have expired many years ago and the income bond to which you refer is without value.

The Houston Electric Company was again reorganized under Section 77B of the Federal laws in 1935 and as no reference was made to the old income bonds of Houston Electric Street Railway Company in the latter reorganization it is apparent that said bonds had become worthless prior to that reorganization."

INDIAN HILL HYDRAULIC MINING CO. The First Mortgage 10-Year 6% Bonds dated Sept, 1, 1911, due Sept. 1, 1921, with Mar. 1, 1912, and subsequent coupons attached have a decree value of $85 for each $500 unstamped bond, payable at the First National Bank of Boston, Mass.

LACONIA CAR COMPANY. The contention of the holders of unstamped preferred stock was that they were entitled to receive the accumulations of $70 a share on their stock before other stockholders received anything. The court decided against this contention, but the basis of their decision was that the preferred stockholders who did not waive the accumulations of $70 a share will have their shares valued for the purpose of receiving liquidating dividends at approximately $191 ($100 par plus $70 dividends not waived, plus $21 additional accrued dividends to July 1, 1931). While stockholders who waived their right to the $70 back dividends accumulated to Jan. 1, 1924, will have their stock valued on the basis of $121 a share $100 a share, plus $21 additional accrued dividend to July 1, 1931). As the liquidation was not completed by July 1, 1931, there was added to the valuation of both stamped and unstamped preferred stock the amount of dividends accumulated from July 1, 1931, to the date of final liquidation. There were outstanding 311 shares of preferred stock on which dividends were not waived and 6,990 shares on which accoumulated dividends were waived. The directors voted a fourth payment of $4.00 per share to preferred stockholders as a further partial distribution in liquidation. Three previous payments in liquidation aggregating $30 per share had already been made. There was a further payment of $19.50 per preferred share. We believe that unstamped stock may be sent to the First National Bank of Boston for collection.

LITTLE, A. E., COMPANY. The First Mortgage S. F. Gold Bonds, due Oct. 1, 1942, with Oct. 1, 1932, and subsequent coupons attached, received the following payments on each $1,000 unstamped bond, at the First National Bank of Boston, Mass.; First, $170; second, $45; third and final, $2.30.

LOWELL & FITCHBURG STREET RAILWAY CO. The First Mortgage 5% Bonds, dated Jan. 1, 1906, due Jan. 1, 1926, with Jan. 1, 1926, and subsequent coupons attached, have a decree value of $103.64 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

MESABA RAILWAY COMPANY. The First Mortgage 5% Bonds, dated Mar. 1, 1912, due Mar. 1, 1932, with Mar. 1, 1924 and subsequent coupons attached, have a decree value of $249.3898 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

MINNEAPOLIS, ANOKA & CUYNA RAILWAY CO. The First Mortgage 5% Bonds due May 1, 1935, with Nov. 1, 1925 and subsequent coupons attached, have a decree value of $118.80 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

NASHUA, LIGHT, HEAT & POWER COMPANY. Acquired by Manchester Traction Light & Power Company, on basis of one share of Manchester stock and $40 in cash for each share of Nashua. The exchange was handled by the American Trust Company, Boston, Mass., now First National Bank, and the Nashua Trust Company, Nashua, N. H.

NEW ENGLAND OIL REFINING COMPANY. The First Mortgage 10-Year S. F. 8% Gold Bonds dated Mar. 1, 1921, due Mar. 1, 1931, with Sept. 1, 1926, and subsequent coupons attached, received the following payments: First Payment, $499.86 per $1,000 bond; Second Payment, $65.45 per $1,000 bond; Final Payment, 1.07% per $1,000 bond. The General Mortgage Bonds represented by Certificates received stock of the Shell Union Oil Corporation and cash of $50 per $1,000 Certificate. All payments on bonds and Certificates were made by the First National Bank of Boston, Boston, Mass., and all unstamped certificates should be presented to them for collection. The final

First National Bank, Boston, Mass. (cont.) payment on the First Mortgage Bonds was mailed to holders of record.

NEW ENGLAND SOUTHERN CORPORATION. The New England Southern Mills 7% Secured Notes due Dec. 1, 1933, having June 1, 1930, and subsequent coupons attached received $150.187 per each $1,000 unstamped Note, payable at the First National Bank of Boston, Mass.

NEWPORT LAND TRUST. The First Mortgage 6% Bonds dated Sept. 1, 1888, due Sept. 1, 1898, with Mar. 1, 1896, and subsequent coupons attached, have a decree value of $464.97 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

OAXACO SMELTING & REFINING CO. (NEW JERSEY). The First Mortgage 6% Bonds due 1915 have a decree value of $186.85 per $1,000 unstamped bond, payable at the American Trust Company, Boston, Mass., now First National Bank, Boston, Mass.

OREGON SHORT LINE & UTAH NORTHERN RAILWAY CO. The Coll. Trust 5% Bonds dated Sept. 2, 1899, due Sept. 1, 1919, with Mar. 1, 1894 and subsequent coupons attached, have a decree value of $118.50 per $1,000 unstamped bond, and $10.76 on interest,, payable at the First National Bank, Boston, Mass.

OREGON SHORT LINE AND UTAH NORTHERN RAILWAY CO. The 5% Cons. First Mortgage Bonds dated Aug. 1, 1889, due Apr. 1, 1919, have a decree value of $494.07 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

OWYHEE LAND & IRRIGATION CO. The First Mortgage 20-Year 6% Bonds dated May 1, 1892, due May 1, 1912, have a decree value of $79.35 per $500 unstamped bond, payable at the First National Bank of Boston, Mass.

PENN YAN & LAKE SHORE RAILWAY. The First Mortgage Bonds due Aug. 1, 1933, with Feb. 1, 1923, and subsequent coupons attached, received 35c on each $100 unstamped bond, payable at the First National Bank of Boston, Mass.

POND CREEK COAL COMPANY. The following liquidating payments were made on the stock: Mar. 1, 1923, $35 per share; Apr. 2, 1923, $10 per share. A further and final dividend may have been paid. In 1923, the payments were made by the First National Bank, Boston, Mass., or the Chase National Bank, New York City.

PUNTA ALEGRE SUGAR CO. We understand that the 7% Conv. Debentures due 1937, and the 6% Notes due 1930 received about .26180752% of their face value in liquidation, payable at the First National Bank of Boston, Mass.

QUINCY GRANITE QUARRIES CO. Reorganized as Quincy Granite Co. Old bondholders received for each $1,000 bond $500 in new bonds, $250 in preferred stock and $250 in common stock, and cash for the interest due Sept. 1, 1902, at the American Loan & Trust Company, Boston, Mass. The stockholders received $100 in new preferred stock in exchange for each four shares of old stock. The First Mortgage 5% Bonds due Mar. 1, 1930, with Sept. 1, 1902, and subsequent coupons attached, have a decree value of $27.51 per $1,000 unstamped bond, payable at the First National Bank, Boston, Mass.

First National Bank, Boston, Mass. (cont.)

QUINCY QUARRIES COMPANY. The First Mortgage 5% 20-Year Bonds dated Oct. 1, 1904, due Oct. 1, 1924, with Oct. 1, 1905, and subsequent coupons attached, have a decree value of $9.447 per each $100 unstamped bond, and a deficiency judgment dividend of $3.131 per $100 bond, payable at the First National Bank of Boston, Mass.

RIORDON CO., LTD. The bonds that were not deposited with the protective committee received only a small amount of cash from the proceeds of the sale of the property. Deposit bonds for collection with the First National Bank of Boston, or the Harris Trust & Savings Bank, Chicago.

SAINT ALBANS & SWANTON TRACTION COMPANY. The First Mortgage 5% Bonds dated June 2, 1913, due June 1, 1933, with Dec. 1, 1920, and subsequent coupons attached, have a decree value of $242.05 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

ST. LOUIS & SUBURBAN RY. The American Trust Co., of Boston, Mass., now First National Bank, Boston, Mass., made a payment of $553.21 on each $1,000 Gen. 5% Bond due 1923. We understand that the Cons. First Ext. 8% Bonds due 1933 also received payment. We refer you to the St. Louis Public Service Co., 3869 Park Ave., St. Louis, Mo., for further information.

TEXAS LAND & IMMIGRATION COMPANY. The First Mortgage 6% Bonds, dated Apr. 1, 1895, due Apr. 1, 1909, have a decree value of $15.56 905/1000 per $1,000 unstamped bond, payable at the First National Bank of Boston, Mass.

TREMONT & SUFFOLK MILLS. The stock has a liquidating value of $35.10 per share. The First National Bank of Boston, Mass., acted as paying agent.

TROY FOUNDRY & MACHINE CO., INC. The Voting Trust 8% Bonds, due 1946, with Feb. 1, 1925 and subsequent coupons attached, received a Deficiency Judgment Payment of 1% on each $100 bond, payable at the First National Bank, Boston, Mass.

UNITED STATES PETROLEUM CORP. The 5% Coll. S. F. Gold Bonds, due April 2, 1967, with Oct. 2, 1921, and subsequent coupons attached, have a decree value of $1.124 per $100 unstamped bond, payable at the First National Bank, Boston, Mass.

VICTORIA COPPER MINING COMPANY (MICH.) At last accounts this stock had a liquidating value of 15c per share. The president was Swaby L. Lawton, 101 Quincy Street, Hancock, Mich. Mr. Lawton, in Feb., 1943, referred our client to the First National Bank of Boston, Boston, Mass, which evidently holds funds which are to be distributed to the stockholders.

First National Bank of Chicago, Chicago, Ill. Reported to us the following in Dec. 1941:

AMERICAN & SCOTTISH INVESTMENT CO. (Del.) The 5½% Series A Bonds due 1939 received 8¼% in liquidation. Unstamped bonds should be presented to the First National Bank of Chicago, Ill., for collection.

Initial payment	7 %
Final payment	1¼%
Total	8¼%

AVERY COMPANY, Peoria, Ill. John W. McDowell, Trustee in Bankruptcy, located at Peoria, Ill., informed us in 1926 that the gold notes of the company received 50% on their claims. There was supposed to have been a final payment of from 1% to 4%. Claim value of a $100 bond is $103.33. Total payment, including final payment, is 54.957% of claim or $56.78 per $100 and original bond. Funds on deposit with First National Bank of Chicago for payment on bonds on which claims not proven before Trustee in Bankruptcy.

BERKEY & GAY FURNITURE COMPANY. The First 6% Bonds due 1927-41 received a first dividend of $522.50 per $1,000 bond. Holders of C/D of Committee were charged 10% or $52.25 per $1,000 bond for Committee expenses making a net payment to C/D holders of $470.25 per $1,000. Both payments are obtainable at the First National Bank, Chicago, Illinois, on unstamped bonds or C/D. See United States District Court, Grand Rapids, Michigan, for Second and Final dividend.

CHICAGO & INTERURBAN TRACTION CO. The First Trust & Savings Bank of Chicago, reported in 1925 that the First 5% Bonds due 1932 probably would receive about 10% in liquidation. Holders of undeposited bonds received $9.50 per $100.00 bond. Holders of C/D's for deposited bonds received $13.65 per $100 bond. Present bonds and C/D's to the First National Bank of Chicago, Ill. for payment.

DEEP ROCK OIL CORPORATION. Press report, May 26, 1941: To the Holders of Six Per Cent Convertible Gold Notes (originally due March 1, 1933, in part extended to March 1, 1937, at 7%), shares of $7.00 Cumulative Convertible Preferred Stock of Deep Rock Oil Corporation. (Security holders who have deposited with Reorganization Committee see Committee's Notice on this page.)

Notice is hereby given by H. N. Greis, Trustee of Deep Rock Oil Corporation, Debtor, in Bankruptcy Proceeding No. 2318, consolidated, in the District Court of the United States for the Northern District of Oklahoma, that the Twelve Year 6 Sinking Fund Debentures and certificates representing shares of new Common Stock of Deep Rock Oil Corporation, issued pursuant to the Second Amended Plan of Reorganization, as modified, together with cash provided for by said plan, are now available for distribution.

Holders of Convertible Gold Notes who have not deposited the same with the Reorganization Committee upon surrender of such notes to The First National Bank of Chicago, 38 South Dearborn St., Chicago, Ill., as agent for the undersigned with, in the case of extended notes, interest coupons appertaining thereto maturing on or after Sept. 1, 1933, and accompanied in case such notes are in registered form by proper instruments of transfer executed in blank, with signatures guaranteed by a bank or trust company located in Chicago or having a Chicago correspondent, will be entitled to receive for each $500 principal amount thereof,

(i) $275 principal amount of new Debentures, dated Jan. 1, 1940, with interest coupons due July 1, 1940, and subsequently attached.

(ii) Certificates representing 15 shares of new Common Stock, and

(iii) $145 in cash, except that in the case of notes with respect to which one or both of the two interim distributions of $60 each have heretofore been made, the amount of cash distributable shall be reduced by the amount already received.

Installments of interest due July 1, 1940, and Jan. 1, 1941, on the new Debentures will be paid upon presentation of the coupons to The First National Bank of Chicago or The Chase National Bank of the City of New York, Paying Agents.

In case distribution is to be made to other than the holders of Convertible Gold Notes, proper transfer stamps should be furnished.

Holders of shares of $7.00 Cumulative Convertible Preferred Stock who have not deposited the same with the Reorganization Committee, upon surrender of certificates therefor to The First National Bank of Chicago, Ill., as Agent, will be entitled to receive for each such share of old stock certificates representing 2 shares of new Common Stock. In case distribution is to be made to other than the registered holders of shares of old Preferred Stock, certificates should be accompanied by duly executed instruments of transfer with signatures guaranteed by a bank or trust company located in Chicago or having a Chicago correspondent, together with proper transfer stamps.

Very truly yours,

H. N. GREIS,

as Trustee in the Matter of Deep Rock Oil Corporation, a corporation, Debtor, in Bankruptcy No. 2318, Consolidated, in the District Court of the United States for the Northern District of Oklahoma.

Dated: May 26, 1941.

To the holders of Certificates of Deposit for Six Per Cent Convertible Gold Notes (originally due March 1, 1933, in part extended to March 1, 1937, at 7%), and shares of $7.00 Cumulative Convertible Preferred Stock of Deep Rock Oil Corporation. (Security holders who have not deposited with Reorganization Committee see Trustee's Notice on this page.)

Notice is hereby given by the Reorganization Committee for Deep Rock Oil Corporation that the Twelve Year 6% Sinking Fund Debentures and certificates representing shares of new Common Stock of Deep Rock Oil Corporation, issued pursuant to the Second Amended Plan of Reorganization, as modified, together with cash provided for by said plan, are now available for distribution.

Holders of Certificates of Deposit for Convertible Gold Notes are entitled to receive for each $500 principal amount thereof with, in the case of extended notes, interest coupons appertaining thereto maturing on or after Sept. 1, 1933,

First National Bank of Chicago (cont.)

(i) $275 principal amount of new Debentures, dated Jan. 1, 1940, with interest coupons due July 1, 1940, and subsequently attached.

(ii) Certificates representing 15 shares of new Common Stock, and

(iii) $145 in cash, except that in the case of notes with respect to which one or both of the two interim distributions of $60 each have heretofore been made, the amount of cash distributable shall be reduced by the amount already received as evidenced by endorsements stamped on the Certificates of Deposit.

Installments of interest due July 1, 1940, and Jan. 1, 1941, on the new debentures will be paid upon presentation of the coupons to The First National Bank of Chicago or The Chase National Bank of the City of New York, Paying Agents.

Holders of Certificates of Deposits for shares of $7.00 Cumulative Convertible Preferred Stock are entitled to receive for each share thereof certificate representing 2 shares of new Common Stock.

Upon surrender for cancellation of Certificates of Deposit for Convertible Gold Notes and Cumulative Convertible Preferred Stock to The First National Bank of Chicago, Depositary, 38 South Dearborn St., Chicago, Ill., in the case of Certificates of Deposit issued by the Depositary, or to The Chase National Bank of the City of New York, Sub-depositary, 11 Broad St., New York, New York, in the case of Certificates of Deposit issued by it, holders will be entitled to receive new securities and cash on the basis set forth herein. Certificates of Deposit for Convertible Gold Notes must be endorsed in blank (or accompanied by proper instruments of transfer executed in blank) in all cases. Certificates of Deposit for Cumulative Convertible Preferred Stock must be likewise endorsed if request is made for the issuance and delivery of new securities to persons other than the registered holders of Certificates of Deposit.

Where endorsement or instruments of transfer are required as above provided, signatures must be guaranteed, in the case of Certificates of Deposit surrendered to the Chicago Depositary, by a bank or trust company located in the City of Chicago, Ill., or having a Chicago correspondent or by a member of the New York or Chicago Stock Exchange, and in the case of Certificates of Deposit surrendered to the New York Sub-depositary, by a bank or trust company located in the City of New York, New York, or having a New York correspondent or by a member of the New York Stock Exchange.

In case request is made for the issuance and delivery of new securities to persons other than the registered holders of Certificates of Deposit, appropriate transfer stamps or funds sufficient to cover the cost of such stamps must be furnished.

Very truly yours,
JOHN J. SHINNER,
NEWTON P. FRYE,
ROBERT F. HOLDEN,
JOHN H. MASON,
ALBERT J. ROBERTSON,
CHARLES S. SARGENT,

First National Bank of Chicago (cont.)

as a Reorganization Committee constituted by and acting under a Deposit Agreement dated as of Aug. 9, 1934, as amended from time to time.

Dated: May 26, 1941.

FEDERAL PUBLIC SERVICE CORPORATION. $6.50 Cum. Preferred Stock. See under City National Bank & Trust Co., Chicago, Ill.

SOUTHLAND ICE CO. The First National Bank of Chicago, Ill., made a payment of 33.69% on each $1,000 First 6% Series A Bond due 1942. Payment made to holders of undeposited bonds from proceeds of foreclosure sale. Depositors received 50% of face value of old bonds in new 15-yr. 6% S. F. bonds and one share of common stock for each $100 par value of bonds deposited. New bonds have since been redeemed.

TOLEDO, PEORIA & WESTERN RAILWAY. The First National Bank of Chicago, Chicago, Illinois, informed us in January, 1942, that they have funds to apply on certain bonds of this company at the rate of $186.88 per $1,000 bond.

First National Bank of Englewood (Ill.). Press report dated Oct. 14, 1941:

BANK VOTES LIQUIDATION

Stockholders Will Get $525 a Share, Nichols Says

Special to The New York Times.

CHICAGO, Oct. 14 — Stockholders of the First National Bank of Englewood met today and voted formal approval of the liquidation program announced recently by John M. Nichols, president.

Mr. Nichols announced after the meeting that a liquidating dividend of 525 a share will be paid in cash to stockholders about the middle of December. Later a small final dividend will be distributed when the last of the accounts is settled.

The bank is paying off all depositors in full and going out of business because, Mr. Nichols said, he does not care to be custodian of other people's money under conditions such as exist and are in prospect.

First National Bank of Forth Worth, Fort Worth, Texas. Our records indicate the following (confirmed Dec. 14, 1942):

FORT WORTH PROPERTIES CORP. The 6½% Series A Bonds due 1929-41 have a decree value of 22.897%. Collect from the First National Bank, Fort Worth, Texas.

First National Bank, 1 Exchange Place, Jersey City, N. J. Our records indicate the following:

EUROPEAN ELECTRIC CORP., LTD. The First National Bank, 1 Exchange Place, Jersey City, N. J., was appointed agent where shares may be received in liquidation.

MARANCHA CORPORATION. It was reported that common stockholders upon surrender of their stock at the First National Bank, Jersey City, N. J., could obtain the final liquidating dividend of $6.00 per share.

First National Bank, Montgomery, Alabama. Informed us on Jan. 25, 1943, that they hold unclaimed funds for certain outstanding securities of the following companies which have not been presented for collection:

First National Bank, Montgomery, Ala. (cont.)
AUTAUGA COUNTY, ALABAMA. The First National Bank of Montgomery, Ala., holds funds for outstanding coupons of the 6% School Warrants, due Jan. 1, 1933, Jan. 1, 1934.

CAPITAL CITY HOTEL CO., MONTGOMERY, ALA. The First National Bank of Montgomery, Ala., holds funds for the following coupons of the First Mortgage 6½% issue that have not been presented for collection: Coupons due June 1, 1929; June 1, 1930; June and Dec. 1, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939 and June 1, 1940. Also funds for payment of principal of entire bond issue called for payment Dec. 1, 1941 at par.

COUNTRY CLUB OF MONTGOMERY (ALABAMA). The First National Bank of Montgomery, Ala., holds funds for outstanding Second Mortgage 7% Bonds due July 1, 1945, which were called on July 1, 1937; and for coupons of the same issue due July 1, 1931.

MONTGOMERY CO. SCHOOL REFUNDING NOTES. Coupons due 8/1/37, 2/1/38, 8/1/38, 2/1/39, 8/1/39, 2/1/40, 8/1/40, 2/1/41, 8/1/41.

WEST BOYLSTON MFG. CO. OF ALA. The First National Bank of Montgomery, Ala., holds funds for outstanding coupons of the Second Mortgage 7% issue, due Jan. 1, 1930.

First National Bank, New Bedford, Mass. Our records indicate the following:
NEW BEDFORD INVESTORS TRUST. Certificates of Beneficial Interest have a liquidating value of $31.50 per share interest. Collect from the First National Bank, New Bedford, Mass.

First National Bank, 2 Wall Street, New York, N. Y. Our records indicate the following:
AMERICAN COTTON OIL CO. Stock should have been deposited with the First National Bank of New York City, before Nov. 26, 1923, for exchange for stock of the Gold Dust Corp.

PASSAIC CONSOLIDATED WATER CO. The 6% Bonds dated May 1, 1924, and due May 1, 1949, were paid by the First National Bank, New York City. We understand that the Manufacturers Trust Company, New York City, collected 2 liquidating dividends on the stock. These funds are probably held by the transfer agent of the stock.

TENNESSEE ELECTRIC POWER CO. The following shares should be presented to the First National Bank of New York City for payment:

	Liquidating Value
7.1% First Pref. Stock—	$100.82 per share
7% First Pref. Stock—	100.80 per share
6% First Pref. Stock-	100.69 per share
5% First Pref. Stock—	100.57 per share

First National Bank of Portland, Portland, Maine. Merged under the name of First Portland National Bank.

First National Bank of Sunbury, Sunbury, Pa. Our records indicate the following:
SUNBURY, LEWISBURG & MILTON RAILWAY COMPANY. Value of First Mortgage Bonds dated 1911 and due 1931, with Aug. 1, 1914, and subsequent coupons attached numbered A75, A76, A77 and A80 in the amount of $500 each. The First National Bank of Sunbury, Penn., informed me on June 4, 1940, that the above company has passed out of existence, but the above bonds are entitled to dividends out of proceeds from Trustees Foreclosure Sale, which took place in 1921 or 1922, of $35.345 per each $500 bond. No further distributions will be made.

First National Bank & Trust Company, Bridgeport, Conn. Our records indicate the following:
AMERICAN TUBE & STAMPING COMPANY. There are about 50 shares of common and preferred stock outstanding that can be liquidated at $14.34 per share. Present to the First National Bank & Trust Co. of Bridgeport, Conn., for collection. It was also reported that The Stanley Works of New Britain, Conn., assumed payment of the company's 5% and 8% bonds. We also understand that the above bank made a payment of $642.91 on each $1,000 Note with April 1, 1926 coupon attached; and $620.36 on each $1,000 Note with Oct. 1, 1926, coupon attached. Return of final distribution accepted by Court 10/30/42.

CONNECTICUT STEEL CO. Any outstanding 8% Notes of this company should be presented to the First National Bank & Trust Co., Bridgeport, Conn., for payment. Notes liquidated. Account closed 8/22/27.

LOCOMOBILE COMPANY OF AMERICA. We received the following letter from H. Gould Curtis, Asst. Trust Officer of the First National Bank & Trust Co., Bridgeport, Conn. dated Nov. 28, 1938: "In reply to your letter of Nov. 26th, we advise that bondholders who deposited their bonds for stamping and payment of liquidating dividends received: First liquidating dividend of 16%; second liquidating dividend of 18.689%; final liquidating dividend of .25459%." Account closed 5/10/38.

First National Bank & Trust Company, Tulsa, Okla. Our records indicate the following:
DEEP ROCK OIL CORPORATION. Pursuant to an order entered May 9, 1939, by the United States District Court, for the Northern District of Oklahoma, an interim distribution was authorized to be paid on the 6% Conv. Notes due Mar. 1, 1933, the 7% Conv. Notes due Mar. 1, 1937, or certificates of deposit thereof at the rate of $120 per $1,000 bond or certificate. Notes or Certificates of Deposit issued by the First National Bank of Chicago or the Chase National Bank of New York should be sent to the First National Bank & Trust Co., of Tulsa, Okla., for payment.

In the District Court of the United States for the Northern District of Oklahoma. In the Matter of Deep Rock Oil Corporation, a corporation, Debtor. In Bankruptcy, No. 2318 Consolidated Notice: To the Holders of 6% Convertible Gold Notes due Mar. 1, 1933; 7% Convertible Gold Notes due Mar. 1, 1937, of Deep Rock Oil Corporation (formerly named Shaffer Oil and Refining Company), and Certificates of Deposit therefor: Pursuant to an order entered May 9, 1940, by the District Court of the United States for the Northern District of Oklahoma, notice is hereby given that on and after May 23, 1940, H. N. Greis, Trustee of Deep Rock Oil Corporation, Debtor, will make a second interim distribution to the holders of the Debtor's Notes or Certificates of Deposit therefor at the rate of $120 for each $1,000 note and $60 for each $500 note. Notes or Certificates of Deposit issued by The First National Bank of Chicago or The Chase National Bank of the City of New York, Depositaries of the Reorganization Committee, should be presented to H. N. Greis, Trustee for Deep Rock Oil Corporation, through either The First National Bank and Trust Company of Tulsa, Tulsa, Okda., or The National Bank of Tulsa, Tulsa, Okla., accompanied by a letter of transmittal directing that the notes or Certificates of Deposit therefor be stamped with an appropriate legend and returned, together with the distribution to be made thereon, to the holders. Forms of letters of transmittal may be procured from the office of H. N. Greis, Trustee, Atlas Life Bldg., Tulsa, Okla.; R. Miles Warner, Room 4000, 135 South LaSalle St., Chicago, Ill., Secy. of the Reorganization Committee; The First National Bank of Chicago and The Chase National Bank of the City of New York. Depositaries for the Reorganization Committee: The First National Bank and Trust Company of Tulsa, Tulsa, Okla., and The National Bank of Tulsa, Tulsa, Okla. By order of the United States District Court for the Northern District of Oklahoma. H. N. Greis, as Trustee for Deep Rock Oil Corporation. Dated: May 10, 1940.

First Peoples Trust. The Boston Better Business Bureau informed us as follows on Oct. 7, 1941: "Sale of stock of the First People's Trust was promoted a number of years ago by H. V. Greene Company, a brokerage concern now out of business. The First People's Trust was organized as a Massachusetts trust in 1919 and since there has been no public offering of its shares for a number of years, this Bureau has not undertaken to develop a report on its activities. In March, 1937, one of the trustees of the trust advised us that there was no value to the organization's shares and in event of immediate liquidation there would be no distribution to shareholders. We suggest that you contact the President of the trust, William H. Hitchcock, 73 Tremont Street, Boston, for current information."

First Portland National Bank, Portland, Maine. Confirmed the following to us on January 6, 1942:

ATLANTIC SHORE LINE (Electric) RY. (Maine.) The 4% Ref. Bonds have a decree value of $93.34 per $1,000 bond. Collect on unstamped bonds from the First Portland National Bank, Portland, Me.

ATLANTIC SHORE RAILWAY CO. Reorganized as York Utilities Co. Old securities were exchanged for new securities at the Union Safe Deposit & Trust Co., Portland, Me., now First Portland National Bank, Portland, Maine. Confirmed Jan. 6, 1942.

First State Security Co. See First Trust Company, St. Paul, Minn.

First Trust Company, Albany, N. Y. Our records indicate the following:

MIDDLEBURGH & SCHOHARIE ELECTRIC HEAT & POWER CO., Middleburgh, N. Y. This company sold out to the Fulton County Gas & Electric Company in 1924, at which time the stockholders were given to understand that they would receive par for their stock. The Albany Trust Company, Albany, N. Y., was Trustee for the bonds. Successor bank, First Trust Co., Albany, N. Y.

TROY STEEL COMPANY. The First Mortgage Bonds have a decree value of $385.54 per $1,000 bond. Collect on unstamped bonds from the Albany Trust Company, Albany, N. Y., now First Trust Co., Albany, N. Y.

First Trust Company, Minneapolis, Minn. Consolidated to form the First National Bank & Trust Company, Minneapolis, Minn., as of Feb. 1, 1933.

First Trust Company, St. Paul, Minn. Informed us in December, 1942, that they hold unclaimed funds covering interest and/or principal maturities as paying agent for the following corporations:

ALCA CORPORATION
THE J. R. CLARK CO.
CONTINENTAL TELEPHONE CO.
DAYTON'S BLUFF COMMERCIAL CLUB
DISPATCH-PIONEER PRESS COMPANY
EASTERN REALTY CO.
ELLISON REALTY CO.
FIRST STATE SECURITY CO.
CHARLES O. GRASSLE & FRED H. DUELL
GRIGGS, COOPER & CO.
THE INTERSTATE CO.
ITASCA PAPER CO.—PRAIRIE RIVER POWER CO.
A. J. KRANK CO.
J. T. McMILLAN CO.
MINNESOTA POWER CO.
NATIONAL INVESTMENT CO.
NORTHERN STATES THEATRES CO.
NORTHWEST PUBLICATIONS, INC.
OTTER TAIL POWER CO.
POTLATCH FORESTS, INC.
PURITY BAKING CO.
A. M. RAMER CO.
ST. CLOUD COUNTRY CLUB
CHURCH OF ST. JEAN-BAPTISTE, Duluth
ST. PAUL CITY RAILWAY CO.
ST. PAUL ELKS CLUB
G. SOMMERS & CO.

First Trust & Deposit Company, Syracuse, N. Y.—Reported on Dec. 11, 1942, that they hold unclaimed funds for the following securities. Inquiries regarding these securities should be directed to the First Trust & Deposit Company, Syracuse, N. Y.

LITCHFIELD PAPER CO. Cash on hand $335.00. Payment of $21.6093 per $1,000 bond with 5/1/27 coupons and subsequent coupons attached.

ONONDAGA MILK PRODUCERS COOPERATIVE ASSOCIATION. Cash on hand $300. Bonds in the amount of $300 are due and have not been presented for payment. All coupons have been presented for payment.

OSWEGO - NETHERLAND CORPORATION 8% BONDS. All bonds have been presented for payment. Coupons that have not been presented for payment due on the following dates:

Coupons due	Cash on hand
4/1/23	$ 4.00
4/1/24	12.00
10/1/32	20.00

ROCHESTER & SYRACUSE RAILROAD CO., INC. 5% Gold Bonds 5/1/57. Cash on hand $2,869.01. Holders on presentation of these bonds will receive $16.32 per $1,000 bond with 5/1/27 and subsequent coupons attached.

First Trust & Deposit Co., Syracuse (cont.)
SYRACUSE HOTEL CORP. 7% CONV. GENERAL MTGE. OF 1943.

Coupons due	Cash on hand
7/1/24	$35.00
7/1/25	21.00
7/1/25	3.50
1/1/26	38.50

SYRACUSE LAKE SHORE & NORTHERN RAILROAD CO. Holders on presentation of these bonds will receive $25.41 per $1,000 bond with 5/1/27 and subsequent coupons attached. Cash on hand $1,495.24.

SYRACUSE NORTHERN ELECTRIC RAILWAY CO. 1st Mtge. 5% Bonds. Cash on hand $1,360.47. Bonds in the amount of $1,300 have not been presented for payment. These bonds are to be retired at $110 plus 5% accrued interest to Nov. 1, 1933.

Coupons due	Cash on hand
11/1/21	$12.50
5/1/27	7.50
11/1/27	10.00
5/1/28	10.00
11/1/28	5.00
5/1/29	10.00
11/1/29	5.00
5/1/30	10.00

TEN BROECK APARTMENT CORPORATION. 7% Gold Bonds. Cash on hand $1,675.80. Bonds in the amount of $3,600 have not been presented for payment. These bonds are to be retired at $465.50 per $1,000 bond with April 15, 1926 and subsequent coupons attached.

Coupons due	Cash on hand
10/15/25	$122.50

First Trust & Savings Bank, Chicago, Ill. We refer you to the First National Bank, Chicago, Ill.

First Wisconsin Trust Company, Milwaukee, Wis. Informed us on Jnauary 2, 1942 that they hold unclaimed funds for the following unstamped securities:

CONNOR LUMBER & LAND COMPANY. The First Mortgage Bonds of Connor Lumber and Land Company are in course of liquidation and the following payments on account of principal have been made.

November 1, 1934	6½%
May 1, 1935	1½%
January 1, 1936	7 %
May 1, 1936	4 %
September 1, 1936	8 %
November 1, 1936	13 %
May 1, 1937	6 %
November 1, 1937	4 %
November 1, 1938	2½%
January 3, 1939	3 %
May 1, 1939	5½%
August 1, 1939	3 %
November 1, 1939	3 %
March 1, 1940	4½%
May 1, 1940	3 %
August 1, 1940	2½%
November 1, 1940	2½%
January 1, 1941	3 %
March 1, 1941	2½%
June 9, 1941	2½%
July 12, 1941	2½%
November 1, 1941	2½%
Total	92½%

The interest has been paid as it matures from time to time.

DAYTON, SPRINGFIELD & XENIA RAILWAY COMPANY. The First Wisconsin Trust Company of Milwaukee, Wis., informed us as follows on Aug. 17, 1940: We acknowledge your letter of Aug. 5, 1940, in reference to First Mortgage 5% Bonds of Dayton, Springfield & Xenia Railway Company. The payment of 36.83% of principal endorsed on the bonds by the State Trust and Savings Bank, Dayton, Ohio, represents the pro rata share of the complete liquidation of the property securing the bonds in question. We do not believe that any further payments will be made, and we would regard the bonds as having no value.

ROCKFORD & INTERURBAN RAILWAY. We received the following letter from Mr. J. W. Campbell, Asst. Secretary of the First Wisconsin Trust Company, Milwaukee, Wis., dated Feb. 4, 1939. "We acknowledge your letter of Feb. 2nd, inquiring as to the present status of Certificates of Deposit for Rockford and Interurban Railway Company First Mortgage 5% Gold Bond. The bonds represented by the Certificates of Deposit in question were sold by the Bondholders Protective Committee and the proceeds amounting to $235 per $1,000 bond were distributed to the certificate holders. The Certificates of Deposit were endorsed in respect of such sale and the payment referred to. We would therefore not regard the Certificates of Deposit as having any value."

Fishburn, W. B., Inc., Fort Worth, Texas. See St. Louis Union Trust Company, St. Louis, Mo.

Fisk Rubber Co. See Central Hanover Bank & Trust Co., N. Y. C.

Fisk Rubber Corporation. See Central Hanover Bank & Trust Co., N. Y. C.

Fiske Brick Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

584 Eighth Avenue Corporation. See Bank of the Manhattan Company, New York City.

Five Hundred Two Park Avenue. See Lawyers Trust Company, N. Y. C.

Flint Mills, Fall River, Mass. Stock believed to have a liquidating value in excess of $41.70 per share.

Flint & Pere Marquette RR. See Pere Marquette Railway Company, Cleveland, Ohio.

Floorola Sales Co. See Floorola Corp.

Floorola Corporation. We received the following letter from Floorola Products, Inc., 560 Maryland Ave., York, Pa., dated July 24, 1939, and signed by K. Busser, Secretary: "In reply to your letter regarding Floorola stock, please be advised that the comments in our letter of July 6th, relative to its value, referred to the stock of Floorola Products, Inc. If your client holds stock in the Floorola Sales Company or The Floorola Corporation, kindly have him endorse all certificates and forward them to us in exchange for stock of Floorola Products, Inc., on the basis of four shares of the old stock for one share of the new stock."

Florida East Coast Railway Co. Press report dated Oct. 24, 1940: Reorganization Plan for Road Presented. Trade of Securities Is Proposed for the Florida East Coast. Jacksonville, Fla., Oct. 24 (A.P.)—A plan of reorganization for the Florida East Coast Railway Company calling for an exchange of securities was presented today in Federal Court here. The plan was explained by Arthur M. Anderson, vice president of J. P. Morgan & Co., and chairman of the deposit committee of First and Refunding [illegible] Mortgage Bonds, who said

49.7% of such bonds were represented by the committee. Holders of the $12,000,000 issue of 4½% First Mortgage Bonds would receive under the plan an equal principal amount of new First Mortgage Bonds bearing 3¾% at the start, but to increase to 4% if for two consecutive years income available for fixed charges of the new company amounted to $1,250,000 or more. Holders of the present refunding issue of 5% bonds would exchange their securities for 4½% income bonds and 450,000 shares of no-par capital stock on the basis of $200 in bonds of the new issue and ten shares of stock for each $1,000 refunding bond. Unsecured indebtedness and capital stock of the company would be eliminated.

Florida National Bank, Jacksonville, Florida. Our records indicate the following:

ST. AUGUSTINE & ST. JOHNS RIVER BRIDGE COMPANY. Unstamped bonds should be presented to the Florida National Bank, Jacksonville, Fla., attention Trust Department, for a payment of $310 per $1,000 bond, with specific instructions to make this distribution as full and final payment and to cancel the bonds. (This was received from the Florida National Bank on March 3, 1941.) We understand that the State of Florida purchased the bridge.

Follansbee Bros. Co. See City Bank Farmers Trust Company, New York City.

Follansbee Steel Corporation. See City Bank Farmers Trust Company, New York City.

Ford Hotels Co., Inc. See Marine Trust Company, Buffalo, N. Y.

Foreign Credit Corporation. This corporation was incorporated under the laws of New York State on Aug. 18, 1919, with Grayson M. P. Murphy as Pres. In Aug., 1922, it was reported, the corporation was to liquidate and distribute its assets to the stockholders. We were informed by Romaine Philpot's office that the stockholders received about $145 per share in liquidation.

Fort Dodge, Des Moines & Southern Railroad. Incorporated Maine in 1913. Company defaulted in interest on the First Mortgage Bonds on Dec. 1, 1929, and was placed in receivership on Feb. 18, 1930, in the Boone County Court, Iowa. The plan of reorganization reported on July 8, 1939, gave each $1,000 deposited First Mortgage 5% Bond $300 in new First Mortgage Series B 4% Contingent Interest Bonds and 20 shares of common stock. Each $1,000 Debenture Bond would receive 10 shares of new common stock. No provision was made in the plan for the capital stock.

Fort Lee, New Jersey, Boro of. See Fidelity Union Trust Company, Newark, N. J.

Fort Lee, New Jersey, Board of Education. See Fidelity Union Trust Company, Newark, N. J.

Fort Orange Paper Company. See Brooklyn Trust Co., 26 Broad Street, N. Y. C.

Fort Wayne, Jackson & Saginaw Railroad Company. See City Bank Farmers Trust Company, New York City.

Fort Wayne & Northern Indiana Traction Co. See Chemical Bank & Trust Co., N. Y. C.

Fort Wayne Trust Securities. See First National Bank, Boston, Mass.

Fort Wayne, Van Wert & Lima Traction Co. Reorganized as Fort Wayne & Lima R. R.

Fort Wayne & Wabash Valley Traction Co. See Central Hanover Bank & Trust Co., N. Y. C.

Fort Worth & Denver City R. R. See Bankers Trust Co., N. Y. C.

Fort Worth Properties Corporation. See First National Bank, Fort Worth, Texas.

49 West 37th Street Realty Co., Inc. See Bank of the Manhattan Company, New York City.

Foster Creek Lumber & Mfg. Co. See Whitney National Bank, New Orleans, La.

Founders Securities Trust. Daniel Needham, Receiver, 75 Federal St., Boston, Mass., informed us that the Trust was liquidated about Jan. 1, 1935. The Founders Shares have enjoyed no market since Oct., 1929, and the holders of such stock will probably receive no equity in the liquidation as the pfd. stock will apparently not be paid in full. (Oct. 1934.)

Fountain Square Building, Inc. See Fifth Third Union Trust Co., Cincinnati, Ohio.

Four Hundred Avenue Road. See Toronto General Trusts Corporation, Toronto, Ont.

415 Central Park West (Central Parkview Apts.). See Manufacturers Trust Co., New York City.

4th Avenue & 21st Street Bldg. See 265 Fourth Avenue Corporation under Manufacturers Trust Co., New York City.

Fourth and Broadway Realty Company. See Fifth Third Union Trust Co., Cincinnati, Ohio.

Fourth & Pine Co. Liquidating dividends to date amount to at least $92 per share. Collect from the Mississippi Valley Trust Company, St. Louis, Mo.

Fox Holding Company. Incorporated in Del. on April 5, 1924, and lost its charter on April 1, 1930. The last known address was 303 Union National Bank Bldg., Atlantic City, N. J. Pres., Ansley H. Fox, Atlantic City, N. J.; Treas., J. H. Sayles, Phila., Pa. The following letter, dated Mar. 6, 1928, was sent by the Chamber of Commerce of Atlantic City, N. J., to the Better Business Bureau of Philadelphia, Pa.: "We have received your inquiry regarding the present value of the stock of the Fox Holding Company, and upon interviewing Ansley H. Fox, Pres. of that company, we obtained the following information. The Fox Holding Company was organized to purchase the patents, etc., of the defunct Fox Motor Car Company at a receiver's sale. The company has never actively operated and is doing nothing but holding their purchases from the above-mentioned sale. On April 6, 1926, the majority of stockholders approved of the distribution of a 10% liquidation dividend which was received shortly afterward."

Fox Motor Company. See Fidelity Union Trust Company, Newark, N. J.

Fox-New England Theatres, Inc. See Guaranty Trust Company, New York City.

Francisco Sugar Co. See Bankers Trust Co., New York City.

Franco American Baking Company. See Empire Trust Co., N. Y. C.

Frankford, Tacony & Holmesburg Street Ry. This company went into receiver's hands in 1926. The property was sold and bought in by the Bondholders Committee for $350,000. The total amount of bonds outstanding was $500,000. There was no equity realized for the stock which is without value. The company was reorganized as the Northeastern Philadelphia Transit Company, and is now known as the Philadelphia Rapid Transit Company. The Tacony Trust Company of Philadelphia, Pa., was Trustee for the bonds.

Franklin County, Columbus, Ohio, Clerk of Courts. Confirmed the following in Jan., 1942:

COLUMBUS, DELAWARE & MARION RAILWAY COMPANY. First Consolidated Mortgage Bonds due 1944. The Bankers Trust Company of New York City informed us as follows on Feb. 17, 1941: "Referring further to your letter of Jan. 14, our counsel have obtained for us a copy of an order entered Dec. 6, 1921, in foreclosure proceedings involving the above mortgage, which makes it clear that the Clerk of the Courts of Franklin Co., Ohio, Columbus, Ohio, should be prepared to make a distribution on the undeposited bonds at the rate of $153.89 on each $1,000 bond. Our local counsel in Columbus advised that their information is to the effect that the Clerk still has $848.36 subject to court order to be paid out in accordance with the order. The terms of the order would seem to confirm our previous advice to you that a distribution of approximately 15% of the principal was ordered paid."

COLUMBUS, DELAWARE & MARION RAILWAY COMPANY. Value of First Consolidated 5% Mortgage Bonds due Aug. 1, 1944. The Clerk of Courts, Franklin, Co., Columbus, Ohio, informed us as follows on Jan. 24, 1941: "In answer to your letter of Jan. 21, inst., there seems to have been some difficulty in gathering the information that you desire, but we have found that there has been some distribution made on the bonds of the old Columbus, Delaware & Marion Railway Company, Case No. 57412, in the amount of $76.94 on each $500 bond. If you will send the bonds to us through your banking connections here or mail them direct to us by registered mail we will have the court approve the distributions and mail to you a check due you on the bonds."

Franklin County Trust Company, Greenfield, Mass. Informed us as follows on Dec. 14, 1942:

COUNTRY CLUB OF GREENFIELD (THE). 6% Mortgage Bond due Nov. 1, 1930. The Franklin County Trust Co., Greenfield, Mass., holds funds to pay in full one $100 bond.

THREADWELL TOOL COMPANY. 7% Income Mortgage Bonds due June 1, 1945. The Franklin County Trust Co., Greenfield, Mass., holds funds to pay on nine $500 bonds at $18.43 each.

WELLS CORPORATION. The First 7½% Bonds, due 1938, have a decree value of $3[illegible]2.97 per $1,000 bond. Collect from the Franklin County Trust Company, Greenfield, Mass., on unstamped bonds. Stock worthless. Only three $100 bonds outstanding.

Franklin Towers. See 333 West 86th Street Corporation under Manufacturers Trust Co., New York City.

Franklin Washington Trust Company 730 Broad Street, Newark, N. J. Reported the following to us on Dec. 19, 1941:

FINK, A., & SONS, INC. First Mortgage 6½% Bonds due 1942.

Pursuant to an order of the United States District Court, Newark, N. J., the following payments were authorized to be paid on the above bonds in liquidation:

April 11, 1933—$25.12 per $100 bond.
May 15, 1936— 3.89 per $100 bond.
June 17, 1936— 1.83 per $100 bond.
(Final payment)

Bonds must have Nov. 1, 1934 and subsequent coupons attached. Coupons payable May 1, 1934, and prior thereto, together with the above bonds, are payable at the Franklin Washington Trust Company, 730 Broad Street, Newark, N. J.

Fredericksburg & Gordonsville Railroad Company. See City Bank Farmers Trust Company, New York City.

Free, J. L., Co. See Guardian Trust Co., Cleveland, Ohio.

Freeport Sulphur Company. See City Bank Farmers Trust Company, New York City.

Frisbie & Stansfield Knitting Co. See Bankers Trust Co., N. Y. C.

Frontenac Apartments. See Continental Bank & Trust Co., N. Y. C.

Fuller, George A., Company. See City Bank Farmers Trust Company, New York City.

Fulton Coal Company. The stock of this company should be sent to the Philadelphia & Reading Coal & Iron Company, Philadelphia, Pa., who are interested in acquiring all outstanding shares.

Fulton Elevated Railway of Brooklyn. See Central Hanover Bank & Trust Co., New York City.

Fulton Street Railroad Co. See Guaranty Trust Company, New York City.

Fulton Sylphon Co. Acquired by Reynolds Metal Co.

Fulton Towers Apt. Bldg. (N. J.). See Continental Bank & Trust Co., New York City.

Fulton Trust Company of New York, 149 Broadway, New York, N. Y. Reported the following to us on Dec. 10, 1942:

2 EAST 61st STREET CORPORATION (HOTEL PIERRE). The Fulton Trust Company of New York, 149 Broadway, N. Y. C., informed us on Feb. 26, 1942, that they, as Trustee of 2 East 61st Street Corporation (Hotel Pierre) 15-Year 6% Leasehold Mortgage Income Bonds, due June 1, 1947, is making a first and final distribution to the bondholders of this issue, at the rate of $24.95 for each $100 unstamped bond. The other securities issued by the 2 East 61st Street Corporation have no value.

Fur Merchants Sales Company. The Fouke Fur Company, 1328 So. Kingshighway, St. Louis, Mo., informed us that the Fur Merchants Sales Company has been inactive for quite a few years and its liquidation is held pending the sale of its principal asset, a building located at Fourth and Market Sts., St. Louis, Mo. (1931.)

G

G. B. Theatres Corporation. See National Rockland Bank, Boston, Mass.

Galena-Signal Oil Company (Pa.). See Pennsylvania, State of, Bureau of Escheats, Department of Revenue, Harrisburg, Pa.

Gallican-Chipiley. First Mortgage & Coll. Trust 6% Bonds. We received the following letter from H. Waller Fowler, Jr., Successor Trustee, of Wolfe & Fowler, Cardonelet Bldg., New Orleans, La., dated Dec. 2, 1939: As Trustee of the above issue, I have declared as of Dec. 1, 1939, a second and final distribution of $45.1755 per $1,000 principal amount. Only one $500 bond, No. D1646, is unlocated, all others are on deposit with the Bondholders Protective Committee. The amount of $67.59, applicable to the one undeposited bond, has been placed in the Registry of the Civil District Court, Parish of Orleans. The Trustee is now discharged and all further communications should be addressed to the Committee who have bought at public auction the few assets recently liquidated by the Trustee. The Chairman of the Bondholders Committee is Chapman H. Hyams III; the Secy., George Fruthaler, 1807 Canal Bank Bldg., New Orleans, La.

Galveston City Railroad Co. See Guaranty Trust Company, New York City.

Galveston-Houston Electric Co. See Old Colony Trust Co., Boston, Mass.

Garden Highway Orchard Co. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Gardner Motor Company, Inc. The Rutger Street Warehouse, Inc., located at St. Louis, Mo., informed us that a number of liquidating dividend checks were returned due to the fact that the stockholders could not be located. The remaining assets were transferred to the Rutger Street Warehouse, Inc., and the old stockholders received for each share 1/300,000 interest in the Rutger Company. The right, according to the company, expired on Dec. 1, 1935, and all stockholders who have not transferred their stock by that time will be forever barred from sharing in the remaining assets.

Gardner, Westminster & Fitchburg Street Ry. Co. See Old Colony Trust Company, Boston, Mass.

Garland Steamship Corporation (Del.). See Guaranty Trust Company, New York City.

Garland Steamship Corporation (N. Y.). See Guaranty Trust Company, New York City.

Garlone Corporation. We received the following from Roger Williams, Pres., located at 109 Munn Ave., Bogota, N. J.: "Garlone Corp. sold the drug store at 1020 Third Ave. and is in liquidation. Three dividends have been paid amounting to $60 per share. I haven't books before me but I think they were $35, $15, $10. Next and final dividend will be paid this year, we hope by July or Aug. (1939). The amount I cannot tell at this writing but we hope it will be $25 to $30."

Garmed Realty Corporation (Keith-Albee Chester Theatre). See Manufacturers Trust Company, New York City.

Gary Street Railway Co. See New York Trust Co., New York City.

Gas & Electric Company of Bergen County. See Fidelity Union Trust Co., Newark, N. J.

Gas Utilities Co. Declared a final dividend in liquidation of $3.02 per share, payable Dec. 28, 1938. Checks were mailed to stockholders of record.

Gaston, Williams & Wigmore, Inc. See Guaranty Trust Company, New York City.

Gaylord Container Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Gears & Forgings, Inc. See Guardian Trust Co., Cleveland, Ohio.

General Aviation Corp. On Jan. 6, 1940, it was reported that the company paid a liquidating dividend of five cents per share on the common stock, payable Dec. 28, 1939, to holders of record of Dec. 22, 1939.

General Baking Co. See Marine Trust Company, Buffalo, N. Y. and Marine Midland Trust Co., New York City.

General Baking Corporation (Md.) See Maryland Trust Co., Baltimore, Md.

General Calcium Corporation, Limited. See Chartered Trust & Executor Company, Toronto, Ontario.

General Empire Corporation. See Atlas Corporation.

General Fruit Corporation (Washington). See National Bank of Commerce, Seattle, Wash.

General Industrial Alcohol Corporation. See National City Bank, New York City.

General Italian Edison Electric Corporation. See City Bank Farmers Trust Company, New York City.

General Leather Company (N. J.) See National Newark & Essex Banking Co., Newark, N. J.

General Shareholdings Corporation. See City Bank Farmers Trust Company, New York City.

General Stockyards Corp. Final liquidating dividend $0.34½ per share. May 15, 1937, $28 per share; Previous $6.50 per share; Total $34.84½ per share. Acquired by United Stockyards Corp.

General Theatres Corporation. See Marine Trust Company, Buffalo, N. Y.

General Theatres Equipment Corporation. See City Bank Farmers Trust Company, New York City.

General Water Works & Electric Company. See City Bank Farmer Trust Company, New York City.

General Water Works & Electric Corporation. See City Bank Farmers Trust Company, New York City.

Geobic Development Company. See First National Bank, Boston, Mass.

Geo. D. Harter Bank, Canton, Ohio. Informed us in December, 1942, that they hold unclaimed funds for the following:

HOLMES AUTOMOBILE COMPANY, Canton, Ohio. The Geo. D. Harter Bank of Canton, Ohio, informed us as follows on April 21 1938: " . . . We have on hand as Trustee for old bondholders funds to make the final liquidating payment which amounts to $14.315 per $100 of original bonds held. This payment is payable upon surrender to us of Certificates of Ownership issued by this bank as of Jan. 1, 1925. Some holders of Certificates of Deposit covering the deposited bonds failed to present their Certificates of Deposit for Certificates of Ownership. Funds, of course, are available for these holders also."

George Washington Hotel. See Club Hotel Corporation of New York under Manufacturers Trust Co., N. Y. C.

Georgetown & Lexington Traction Co. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Georgia & Alabama Ry. Co. See Maryland Trust Co., Baltimore, Md.

Georgia Coast & Piedmont Railroad Company. Value of 5% Income Debenture due 1932. Incorporated Georgia, July 1, 1906. On July 17, 1916, receivers were appointed for the company. On Oct. 7, 1919, the road was sold for $426,000. This sale was confirmed on Oct. 18, 1919, by United States District Court at Savannah, Ga. Funded Debts: $32,000 First Gold 5's due 1946; $1,650,000 First S. F. 5's due 1962; $106,780 Receivers Certificates. According to the above the First S. F. 5's of 1962, that were subject to the 5's of 1946, received about $170 on each $1,000 bond, leaving no equity for the 5% Income Debentures due 1935 which are now without value. See Irving Trust Co., N. Y. C.

Georgia and Southern Utilities. See First National Bank, Boston, Mass.

Gillett Apartments, Inc. See Myelvaron Apartments, Tampa, Florida.

Gillette Rubber Company. Eau Claire, Wis., March 1, 1940. Dissolution of the Gillette Rubber Company and its absorption by the United States Rubber Company was voted by stockholders at a special meeting here yesterday afternoon. United States Rubber held 93% of Gillette's common stock, including purchases at $29 a share made since notice of the stockholders' meeting, issued on Feb. 12. The Gillette Company was organized in 1917, and will cease to exist as a separate corporation on March 31. It is expected that liquidation will be completed by June 1. The United States Rubber Company yesterday notified stockholders of the Gillette Rubber Company that its recent offer to purchase the minority stock of Gillette outstanding at $29 a share will be extended to March 29. Originally the offer was to have expired at the end of Feb.

Gilmer, L. H., Company. 2%-7% bonds due 1943 were called October 1, 1937, payable at Central National Bank of Cleveland, Cleveland, Ohio.

Girard Trust Company, Broad & Chestnut Streets, Phila., Pa. Our records indicate the following:

INDIANAPOLIS, CRAWFORDSVILLE & DANVILLE ELECTRIC RAILWAY COMPANY. The Certificates of Deposit for bonds of this company have a decree value of $215 per $1,000 certificate. Collect from the Girard Trust Company, Philadelphia, Pa.

STANDARD ROLLER BEARING CO. Property sold to Marlin Arms Co. Stockholders realized $7 per share in liquidation. The Girard Trust Company of Philadelphia, Pa., and the Bankers Trust Company, New York City, acting as liquidating agents.

Glenn County Cold Storage and Creamery Company. See Wells Fargo Bank & Union Trust Co., San Francisco, Calif.

Glenwood Holding Company (N. Y.). We understand that 25% was paid to stockholders in liquidation, Treasurer, L. P. Baldwin, 26 W. Broadway, New York City.

Globe Insurance Company of America. See City Bank Farmer Trust Company, New York City.

Globe Investment Co. See Boston Safe Deposit & Trust Co., Boston, Mass.

Globe Underwriters Exchange, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Godwin Terrace Realty Corp. See Bank of Manhattan Company, New York City.

Goff, D., & Sons, Inc. See Rhode Island Hospital Trust Co., Providence, R. I.

Gold Creek Consolidated Mining Company. See Fidelity Union Trust Company, Newark, N. J.

Gold Dust Corporation. Value of Capital Stock: The shares of this corporation are exchangeable share for share for stock of Heckers Products Corporation at the First National Bank, Jersey City, N. J. The shares of the latter company are listed on the New York Stock Exchange.

Gold & Stock Telegraph Co. of California. See Western Union Telegraph Co., N. Y. C.

Goldman Sachs Trading Corporation. Changed to Pacific Eastern Corporation, which see.
See additional information in Addenda.

Good Samaritan Hospital, Sisters of Charity of Cincinnati, Ohio. See Fifth Third Union Trust Co., Cincinnati, Ohio.

Gordon Square Co. See Cleveland Trust Co., Cleveland, Ohio.

Gorham Manufacturing Company. See Rhode Island Hospital Trust Co., Providence, R. I.

Gottlieb-Bauernschmidt-Straus Brewing Co., Baltimore, Md. See Mercantile Trust Com-

Gowin United Companies. Gowin United, Inc., located at 80 Wall St., New York City, informed us that holders of Gowin United Companies can transfer their stock share for share into Gowin United, Inc. We have been unable to obtain balance sheets of either company.

Gramatan Parkways Apartments. See Continental Bank & Trust Co., New York City.

Granada (Brooklyn). See Manufacturers Trust Co., N. Y. C.

Granadena Mining Company (Arizona). In 1929 it was reported that the company's annual report stated that they had real estate and personal property valued at $100,000 located at Santa Barbara, State of Chihuahua, Mexico. Mr. C. H. Chandler, 630 Davis St., Evanston, Ill., informed us that the stock has a liquidating value of $0.0541 per share. Collect from Mr. Chandler.

Grand National Films, Inc. See Bankers Trust Co., N. Y. C.

Grand Rapids, Grand Haven & Muskegon Railway Company. See United States District Court, Grand Rapids, Mich.

Grand Rapids & Indiana Railroad Company. See Pennsylvania Railroad Company.

Grand Rapids Trust Company, Grand Rapids, Mich. Our records indicate the following:

LUCE FURNITURE SHOPS. The Grand Rapids Trust Co., Grand Rapids, Mich., made a payment of $96.70 on each $1,000 First 6½% Bonds due 1940.

Grand River Coal & Coke Co. See Central Hanover Bank & Trust Co., N. Y. C.

Granleigh, Inc. (N. Y.). Mr. Irving Zion, located at 120 Broadway, New York City, informed us on Oct. 13, 1939, that this company built a building in New York City which was to be used as a private hospital. There were about $400,000 of First Mortgage Bonds, and Second Mortgage Bonds were issued to complete the building. The hospital was never operated and finally the property was sold for the benefit of bondholders, the Second Mortgage Bondholders received about 15%, leaving no equity for the 6% Income Bonds due 1934, which are without value.

Grassle, Charles O., and Duell, Fred H. See First Trust Company, St. Paul, Minn.

Grassmay Building Corporation (Grassmere Hall), New Rochelle, N. Y. See Bank of the Manhattan Company, New York City.

Grassmere Hall, New Rochelle, N. Y. See Grassmay Building Corporation (Grassmere Hall).

Gray & Davis, Inc. See American Bosch Corporation.

Grays Harbor Pulp Co. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Grays Harbor Pulp & Paper Co. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Great Eastern Elevator Corporation. See Manufacturers & Traders Trust Co., Buffalo, N. Y.

Great Eastern Lumber Co. See Union Guardian Trust Co., Detroit, Mich.

Great Lakes Casualty Co. (Michigan). Changed name in 1940 to Dearborn National Casualty Co. There was no change in the capital structure.

Great Lakes Detroit Terminal Co. See Union Guardian Trust Co., Detroit, Mich.

Great Lakes Power Company, Ltd. See State Street Trust Co., Boston, Mass.

Great Lakes Terminal Warehouse Company. See City Bank Farmers Trust Company, New York City.

Great Lakes Trust Company, Chicago, Ill. See Illinois, State of, Auditor of Public Accounts, Banking Dept., Springfield, Ill.

Great Lakes Utilities Company of Philadelphia. Press report dated December 19, 1941:

Special to The New York Times

WASHINGTON, Dec. 18 — The Great Lakes Utilities Company of Philadelphia, which has subsidiaries operating in Ohio, Michigan, Illinois, South Dakota and Virginia, has filed a reorganization plan with the Securities and Exchange Commission.

It proposes to distribute common stock of its seven subsidiaries and bonds of one of them, the Gas Corporation of Michigan, to holders of its first lien bonds and then to dissolve.

Before dissolving Great Lakes will pay in cash all its liabilities other than the claims of holders of its first lien bonds, and all remaining cash will be paid to the Ohio Gas, Light and Coke Company.

The company has outstanding $1,582,500 of 5½% first lien collateral trust gold bonds, due 1942, and 151,431 shares of common stock of $1 par value. Under the plan its subsidiaries will be recapitalized so that the authorized capital stock of each will be 22,018 common stock shares of $1 par value.

Great Northern Bond & Mortgage Co., Inc. See Great Northern Bond & Share Co., Inc.

Great Northern Bond & Share Company, Inc. Incorporated in New York in 1924 as the Great Northern Bond & Mortgage Co., Inc. In 1925 or 1926 the name was changed to its present title. The Securities and Exchange Commission, 120 Broadway, New York City, informed us as follows on Dec. 5, 1940: "In reply to your inquiry of Nov. 25, 1940, regarding Great Northern Bond & Share Company, Inc., I find that Carlton R. McCarthy, the president of this company, is also president of C. R. McCarthy & Company, Inc., 42 Broadway, New York City, and in addition he is said to be an officer of the Anchor Post Fence Company. C. R. McCarthy & Company, Inc., is registered with this Commission as broker-dealers. Records in this office of the Commission reveal no detailed information pertaining to securities of Great Northern Bond & Share Company, Inc. However, according to Mr. McCarthy when recently interviewed by a representative of this Commission, this company was incorporated in 1924 in New York under the name of Great Northern Bond & Mortgage Co., Inc., and in 1925 or 1926 the name was changed to its present title. Mr. McCarthy stated that the company had issued about 100,000 shares of its preferred stock, and 3,800 shares of its common stock about sixteen years ago, and has sold none of its own securities since that time. Mr. McCarthy also stated that the Company has been inactive since 1937 and its affairs are now in liquidation. Great Northern Bond & Share Company, Inc., was registered with this Commission as a broker-dealer from Jan. 1, 1936 until May 6, 1940, when its registration was withdrawn. According to information supplied by the corporation in connection with its registration, the following persons were listed as officers and directors:

Carlton R. McCarthy, Pres. & Dir., residence, Rose Ave., Patchogue, N. Y.; business, 42 Broadway, New York, N. Y. Bertram B. Tate, Treas. & Dir., residence, Babylon, N. Y.; business, 42 Broadway, New York City. Frank J. Williams, Asst. Treas. & Dir., residence, 17 Coleman Ter., Tenafly, N. J.; business, 42 Broadway, New York City. Nathan N. Tiffany, Dir., residence and business, East Hampton, N. Y. Edward P. Betzig, Dir., residence, Edgewood Pl., Scarsdale, N. Y.; business, 423 E. 143rd St., New York City.

Most of the above named individuals were also associated, as officers or directors, with various other registered broker-dealers, which included Great Northern Investing Company, Inc., and MacTate Corporation. The broker-dealer registrations of the latter corporations were withdrawn on Mar. 28, 1940 and Aug. 1, 1939, respectively. On July 3, 1940, a permanent injunction was signed in New York County on application of the New York Attorney General, restraining the Great Northern Investing Company, Inc., MacTate Corporation, William B. Tate and Frank J. Williams from doing a securities business within New York State. Apparently, Carlton R. McCarthy was not individually enjoined. Should you desire further information concerning the parties named herein, you might communicate with the Bureau of Securities of the Office of the New York State Attorney General, 80 Centre St., New York, N. Y. In addition, copies of registration statements filed by broker-dealers with this Commission may be examined at this office, Room 2006, 120 Broadway, New York City."

C. R. McCarthy & Co., informed Robert D. Fisher & Co., on Dec. 10, 1940, that the preferred stockholders will realize very little in the liquidation of the company, and nothing will be paid on the common.

Great Northern Fur Dyeing & Dressing Corp. See Manufacturers Trust Co., N. Y. C.

Great Northern Investing Company, Inc. See Great Northern Bond & Share Company, Inc.

Great Southern Lumber Co. On Aug. 19, 1939, it was reported that the company declared a liquidating dividend of $3.00 per share in cash and one share 5½% Gaylord Container Corporation stock for each 15 shares of Great Southern Lumber stock held, both payable Aug. 15, 1939, to holders of record of July 1, 1939.

Great Western Fire Insurance Company. See Illinois, State of, Department of Insurance, Springfield, Ill.

Greater Los Angeles Bldg. Corp. See Bank of America N. T. & S. A., Los Angeles, Calif.

Green Acre Fellowship. We received the following letter from the National Spiritual Assembly of the Baha'is of the United States and Canada, 436 Sheridan Rd., Wilmette, Ill., dated Dec. 8, 1939, and signed by the Secretary. "Letters written by you dated Oct. 2nd and Oct. 23rd have been forwarded to us and we note that you have a client who holds some Green Acre Fellowship Notes. We know of no market for these Notes but the National Assembly itself has on occasion retired them without payment of any accrued interest. Kindly let me know who the client is and the face value of all his or her Notes."

Green Bay, Winona & St. Paul Railway Company. See City Bank Farmers Trust Company, New York City.

Green Island Water Company. See City Bank Farmers Trust Company, New York City.

Green River Coal & Coke Company. See Bankers Trust Co., New York City.

Green Star Steamship Corporation. See Chase National Bank, N. Y. C.

Greendale Products Co., Dover, Del. See Chase National Bank, N. Y. C.

Greenfield & Turner Falls Street Ry. Cons. 5% Bonds due 1923 have a decree value of $254.48 per $1,000 bond.

Greenhut Company, Inc. See Bankers Trust Co., New York City.

Griggs, Cooper & Co. See First Trust Company, St. Paul, Minn.

Grigsby-Grunow Company. See United States District Court, Chicago, Ill.

Grimmit, Inc. See City Bank Farmers Trust Company, New York City.

Griswold Worsted Co. See Salts Textile Manufacturing Co.

Groton Iron Works. The Travelers Bank & Trust Company, Hartford, Conn., informed us on December 26, 1941, that all funds that were available for the holders of Groton Iron Works Notes of October 3, 1920 and April 3, 1921, including funds that came from the Virginia Shipbuilding bonds that were collateral to the October notes, have been distributed, and the Travelers Bank & Trust Company as Trustee knows of no source from which funds could be received for the benefit of the noteholders.

Grove Park Inn, Inc. See Maryland Trust Co., Baltimore, Md.

Grozell Kirkland Gold Mines, Limited. See Kirkland Lake Gold Mining Co., Ltd.

Guantanamo & Western Railroad Co. See New York Trust Co., N. Y. C.

Guaranty Company of Maryland. See Maryland Trust Co., Baltimore, Md.

Guaranty Life Insurance Co. of New York. See New York State Insurance Department.

Guaranty Security Corporation. The stock of this company is exchangeable for 20-Year 5% Debenture Bonds due June 1, 1947, of the Finance Corporation of New England at the rate of $5.75 per share on the preferred stock when accompanied by the common, this being the book value of said preferred stock. This is the only disposition that can be made of the stock of the Guaranty Security Corporation and is arrived at after almost continuous litigation by minority stockholders since 1925 having been finally disposed of in the Supreme Judicial Court of Massachusetts. The new company is located at 31 Milk St., Boston, Mass. (1930.)

Guaranty Trust Company of New York, 140 Broadway, New York, N. Y. Informed us in December, 1942, of the following list of issues for which, according to information available at their office, they hold some funds for distributive payments payable upon presentation of proper securities:

ALLIS-CHALMERS MANUFACTURING COMPANY. Common Stock ($100 par) is exchangeable for new Common Stock (no par) at Transfer Dept. of Guaranty Trust Company of New York at the rate of 4 new for one old. Voting Trust Scrip Certificates for Common Stock ($100 par) in 100ths of a share are also exchangeable for new Common Stock at Transfer Dept. of Guaranty Trust Company of New York at the rate of one new share for 25/100ths of an old share. Voting Trust Scrip Certificates for Preferred Stock in 100ths of a share are redeemable at Corporate Trust Dept. of Guaranty Trust Company of New York at the rate of $111.75 per full share.

Guaranty Trust Co. of New York (cont.)

AMERICAN COTTON FABRIC CORP. The Preferred Stock paid at the rate of $101.75 per share. Account closed.

AMERICAN MALT CO. The reorganization department of the Guaranty Trust Co., New York City, will deliver common and preferred stock of American Malting Co. for Certificates of Deposit of American Malt Co.

AMERICAN MALTING COMPANY. A New Jersey corporation. First Preferred Stock was called for deposit under an Agreement dated July 3, 1918, and Certificates of Deposit were issued by Guaranty Trust Company of New York, the Depositary thereunder. On Dec. 4, 1918, the Board of Directors unanimously adopted a Resolution recommending the dissolution of the company, and such Resolution was approved by the stockholders at a special meeting held Jan. 9, 1919. Believe company was dissolved in February, 1919. A new company was to be formed and holders of Certificates of Deposit had the right to subscribe for stock of the new company at $36 per share to the extent of 70% of their holdings. Holders presented their Certificates of Deposit for appropriate stamping evidencing their agreement to subscribe to the stock of the new company.

Holders of "stamped" Certificates of Deposit are entitled to receive: (1) 70% in Capital Stock of American Malt and Grain Company (a Del. corporation), pursuant to the deposit agreement; (2) $30 per share as a second liquidating dividend; and (3) $2.24761 per share as a final liquidating dividend.

Holders of "unstamped" Certificates of Deposit are entitled to receive: (1) $30 per share as a first liquidating distribution; (2) $25.20 per share as a second liquidating distribution; and (3) $2.24761 per share as a final liquidating distribution.

In connection with the liquidation of the company, the Liquidating Trustee authorized the payment of liquidating dividends on the various classes of stocks as follows:

A. On the original Preferred and Common Stocks (issued prior to the amendment of the certificate of incorporation on or about Dec. 13, 1915), a first and final liquidating dividend of $17.16026 per share.

B. On the First Preferred, Second Preferred, and Third Preferred Stocks (issued subsequent to the amendment of the certificate of incorporation on or about Dec. 13, 1915): (1) a first liquidating dividend of $30 per share, a second liquidating dividend of $30 per share, and a third and final liquidating dividend of $.7977789 per share, on the First Preferred Stock; (2) A first and

Guaranty Trust Co. of New York (cont.)
final liquidating dividend of $33.3379 per share on the Second Preferred Stock; and (3) A first and final liquidating dividend of $39.001 per share on the Third Preferred Stock.

All of the above distributions and payments are being made at Corporate Trust Dept. of Guaranty Trust Company of New York, 140 Broadway, New York, N. Y., upon surrender for cancellation of outstanding Certificates of Deposit and Stock Certificates.

ANGLO-AMERICAN OIL COMPANY, Ltd. (London, Eng.). Bearer Share Warrants (both Voting and Non-Voting), with Coupon No. 39 and subsequent attached, previously exchangeable for Standard Oil Export Corporation (Del.) 5% Cumulative Non-Voting Guaranteed Preferred Stock on the basis of one share for each 5 5/9 shares surrendered. Standard Oil Export Corporation Preferred Stock was called for redemption on June 30, 1936, at $110 per share. A pro rata cash distribution will be made against Bearer Share Warrants upon surrender thereof to Guaranty Trust Company of New York, incl. dividend rec'd on S. O. Export Corp. Pfd. Stock prior to redemption.

ARKANSAS WATER CO. First Series A 5% Bonds due 1956 should be presented to the Guaranty Trust Company of New York City. Bonds became due and payable without premium on April 6, 1936, following purchase of property by City of Little Rock.

ATLANTIC FRUIT CO. 7% Sinking Fund Gold Debenture Bonds Series "A" due Dec. 1, 1934.

BARNEY & SMITH CAR CO. First Mtge. 5% Gold Bonds due July 1, 1936.

BLEECKER ST. & FULTON FERRY R. R. CO. First Mtge. 4% Gold Bonds due Jan. 2, 1888, Ext. to Jan. 1, 1900, Ext. to Jan. 1, 1950.

BUFFALO CITY GAS CO. First Mortgage 5% Bonds due 1947 have a decree value of $424.387 per $1,000 bond, representing two payments. Collect from the New York Trust Co., New York City. Coupons due Oct. 1, 1913 and April 1, 1914, should be presented to the Guaranty Trust Company of New York City for payment. Certificates of Deposit for above bonds issued by the Irving Trust Company should be presented to that bank for collection.

BUSH TERMINAL PRINTING CORP. 1st Mtge. 8% Serial Bonds due July 1, 1927 to July 1, 1936.

BYNUM IRRIGATION DISTRICT Trust Certificates, Series "B" due Sept. 15, 1935. A distribution on these certificates at the rate of $10.27933 for each $1,000 principal amount is being made out of available funds on deposit with Guaranty Trust Company of New York City.

CALIFORNIA - NEVADA COPPER CO. First Mtge. 5-Yr. 7% Gold Bonds due Dec. 15, 1912.

CITY HEAT & LIGHT CO. First Mtge. 30-Yr. 5% Gold Bonds due Sept. 1, 1928.

COLUMBIA GRAPHOPHONE MANUFACTURING CO. 5-Yr. 8% Gold Notes due Aug. 1, 1925.

COMPANIA METALURGICA MEXICANA. First Mtge. 5% 30-Yr. Gold Bonds due July 1, 1931.

Guaranty Trust Co. of New York (cont.)

COMPRESSED AIR CO. 5% First Mtge. Gold Bonds due April 16, 1920.

CONTINENTAL CANDY CORP. Incorporated in New York on May 27, 1919, and was dissolved by proclamation on Dec. 16, 1929. We cannot understand how any certificate can be dated 1927. It must be an error. The following letter from the Guaranty Trust Co. of New York, dated Feb. 20, 1939, confirms our opinion that no equity remained for the stock: "We refer to your letter of Jan. 5, 1939, with respect to the above notes and wish to advise that according to our records, the Corporation defaulted in the payment of interest due Jan. 1, 1921, and on Feb. 9, 1921, a Receiver was appointed. Under date of April 15, 1921, we as Trustee served notice on the Corporation declaring the principal and interest on the outstanding notes due and payable and subsequently proof of claim for these notes was filed with the Trustee in Bankruptcy of the Corporation by the owner of the notes. We understand the Trustee in Bankruptcy made three payments of dividends directly to the noteholders as follows: First and Second Liquidation Dividend of 5% each and a Third and Final Dividend of 1.67%. This latter dividend was paid on Oct. 26, 1923."

CONTINENTAL TOBACCO COMPANY, INC. (DEL.), In Dissolution. Guaranty Trust Co., New York City, made a payment on and after 1/14/37 of $.4163 per share on the stock of this company representing the fourth and final liquidating distribution.

CORPORATION FOR R. & H. STOCK. We received the following letter from the Guaranty Trust Co., 140 Broadway, N. Y. C., dated Sept. 8, 1939, and signed by H. S. Webster: "In reply to your letter dated Sept. 7th, 1939, we advise that there is distributable with respect to the Certificate for 6/10ths of a share of Stock of Corporation for R. & H. Stock cash in the amount of $7.73. Upon surrender of your Certificate, we shall be pleased to make such payment."

Full shares are also exchangeable at Guaranty Trust Company of New York for various securities and/or cash.

CUBA CANE SUGAR CORP. 10-Yr. Convertible Debenture 7-8% Bonds due Jan. 1, 1930.

DARIEN WATER CO. First Mtge. 6% Gold Bonds due July 1, 1925.

DERBY OIL CO. The common stock can be exchanged for stock of the Derby Oil & Refining Co. at the Guaranty Trust Company, New York City, on the basis of 20 shares of Derby Oil Co. for one share of Derby Oil & Ref. Co. stock.

DURANGO CENTRAL R. R. CO. First Mtge. 50-Yr. 5% Gold Bonds due July 1, 1952.

EASTERN MICHIGAN RAILWAYS. First Mtge. and Collateral Trust 7% Gold Bonds due July 1, 1958.

EDISON UNITED PHONOGRAPH CO. Collateral Trust Mtge. 4% 5-Yr. due Jan. 15, 1908.

ELECTRIC PUBLIC SERVICE CO. 15-Yr. 6% Sec. G/B Series "A" due April 1, 1941; Series "B" due Aug. 1, 1941; First Lien Coll. 5½% G/Bds. Ser. C. due 4/1/1942.

Guaranty Trust Co. of New York (cont.)

ELECTRIC PUBLIC UTILITIES CO. The 6% Bonds due 1942 have a liquidating value of $37.98 per $1,000 bond. Collect on unstamped bonds from the Guaranty Trust Company, New York City.

EQUITY CORPORATION. Incorporated in 1931 in Del. Dissolved pursuant to action taken by its stockholders at Special Meeting held Jan. 6, 1932. Preferred Stock was liquidated at $50.06⅔ per share. On and after Jan. 12, 1932, holders of Common Stock (including Scrip in 100ths of a share) were entitled to receive payment from Guaranty Trust Company of New York, Agent, of an Initial Dissolution Dividend of $31 per share, upon presentation of their Certificates for appropriate stamping. On and after May 5, 1933, holders of Common Stock (including Scrip in 100ths of a share) were entitled to receive payment from Guaranty Trust Company of New York, Agent, of a Second and Final Dissolution Dividend of $1.35½ per share, upon surrender of their Certificates for cancellation.

EUROPEAN SHARES, Inc. Capital Stock. According to our records $20.98 per share has been paid in liquidation by Guaranty Trust Company, New York City.

1st distribution in liquidation	$15.00 per sh.
2nd distribution in liquidation	5.00 per sh.
3rd and final distribution in liquidation	.98 per sh.
Total	$20.98 per sh.

NUMBER 50 WEST 72nd ST. CORP. (The Ogden). First Mtge. 12-Yr. 6¼% Sinking Fund Gold Loan Certificates due Jan. 1, 1940.

FINANCIAL INVESTING CO. OF NEW YORK, Ltd. 5% Conv. Gold Bonds due Oct. 1, 1932.

FIRST CUSTODIAN SHARES CORP. Certificates for First Custodian Shares.

FOX-NEW ENGLAND THEATRES, Inc. 6½% Conv. Sinking Fund Gold Debentures due Aug. 1, 1943, dated Aug. 1, 1928.

FULTON STREET RAILROAD CO. First Mortgage 100-Year 4% G. B., due Nov. 1, 1995: We received the following letter from the Guaranty Trust Company, 140 Broadway, New York City, signed by P. G. Norris—X931:71—and dated April 13, 1939. "In reply to your letter of April 11, 1939, our records indicate that the Fulton Street Railroad Company defaulted in payment of interest on the above bonds in 1908. A receiver was appointed for the company and eventually we, as Trustee, recovered a dividend representing the proceeds of claims which were made against the Metropolitan Street Railway Company and New York City Railway Company. The above Mortgage was not foreclosed for the reason that it appeared no property of any value was covered thereby other than the proceeds of the two claims above mentioned. We, as Trustee, were authorized to distribute pro rata to the holders of bonds of the above issue the sum of $9.0969 on each bond, in accordance with a Court Order dated November 4, 1927. It would seem unlikely that any further distributions will be made on bonds of the above issue. If the bond to which you refer has not received the distributive payment, you may forward it to us."

GALVESTON CITY R. R. CO. Cons. Mtge. 5% Bonds due Jan. 1, 1913.

Guaranty Trust Co. of New York (cont.)

GARLAND STEAMSHIP COMPANY (Delaware). Stockholders at their meeting held December 29, 1920, voted to dissolve the Corporation. Holders of Capital Stock of the Corporation, upon surrender of their Certificates to Guaranty Trust Company of New York (New York City or London Office), are entitled to receive for each share surrendered the dissolution avails consisting of $4.50 in cash and one share of Garland Steamship Corporation (New York) Common Stock. With respect to each share of Garland Steamship Corporation (New York) Common Stock to be delivered, there is payable 30c in cash covering the 10% dividend which was paid May 10, 1921, to the holders of such stock of record April 25, 1921, as well as $3.10 in cash covering the four liquidating distributions which have been paid to date (December 31, 1941) on such stock.

GARLAND STEAMSHIP CORPORATION (New York). Stockholders at their meeting held December 5, 1927, voted to dissolve the Corporation. Preferred Stock is redeemable at Guaranty Trust Company of New York (New York City or London Office) at par, $20 per share, plus $2.16⅔ per share, representing the unpaid dividends accrued thereon at 10% from December 1, 1926, to December 31, 1927. Common Stock has a present liquidating value (12/31/41) of $3.10 per share, paid as follows: (12/31/27) First payment $1.50 per share; (1/3/29) Second payment $1.10 per share; (1/10/30) Third payment $.30 per share; (8/22/32) Fourth payment $.20 per share. Liquidating payments made at Guaranty Trust Company of New York (New York City or London Office) upon presentation of Certificates for appropriate stamping.

GASTON, WILLIAMS & WIGMORE, INC. 6% Serial Gold Notes dated April 15, 1916 due April 15, 1917, through 1921.

HABIRSHAW ELECTRIC CABLE CO. 7% Sinking Fund Gold Debenture Bonds Series "A" due March 1, 1935.

HAVANA TOBACCO CO. 5% 20-Year Gold Bonds due June 1, 1922.

HAVANA TOBACCO COMPANY. New Jersey Corporation organized 1902. Plan and Agt. of Reorg. dated 1/31/24, pursuant to which a new company, Cuban Tobacco Company, Inc. (Delaware Corp.) was formed. Under the plan, bondholders received bonds and preferred stock of new company. Preferred stockholders received new Common Stock (share for share). Common stockholders received new Common Stock (one new for ten old). Preferred and Common Stock now accepted for exchange subject to approval of new company. Accumulated dividends on new Common Stock (12/31/41) amount to $10 per share. Guaranty Trust Company, New York City, is the Exchange Agent under the Plan.

HOBOKEN TURTLE CLUB. First Mortgage Bonds dated June 18, 1890, due May 15, 1910.

HUDSON RIVER ELECTRIC CO. First Mtge. 5% Gold Bonds due Dec. 18, 1931.

INTERBOROUGH - METROPOLITAN COMPANY. Empire Trust Company, Trustee of the Collateral Trust 4½% Gold Bonds due April 1, 1956, has funds to make four payments aggregating

Guaranty Trust Co. of New York (cont.) $112.14 per each $1,000 bond upon presentation thereof for appropriate stamping. Unstamped or partially stamped Bonds should be presented to Empire Trust Company to obtain the funds payable with respect thereto. Bonds stamped showing all four payments are without further value. There are outstanding both stamped and unstamped Certificates of Deposit for the above described Bonds which, upon surrender for cancellation to Guaranty Trust Company of New York, will entitle the holders to receive certain cash distributions. There are also outstanding Receipts for Certificates of Deposit (Option No. 1 Elected) or (Option No. 2 Elected) which were issued by Guaranty Trust Company of New York, Depositary. The said Receipts have no further monetary value, the final cash distribution having been made with respect thereto on 7/22/24, at which time checks were mailed to the registered holders of all such Receipts.

INTERBOROUGH RAPID TRANSIT COMPANY. First and Refunding Mtge. 5% Gold Bonds due Jan. 1, 1966.

INTERBOROUGH RAPID TRANSIT COMPANY. Ten-Year Secured Convertible 7% Notes due Sept. 1, 1932.

INTERBOROUGH RAPID TRANSIT COMPANY. Ten-Year 6% Gold Notes due Oct. 1, 1932.

INTERNATIONAL TRACTION CO. 4% Coll. Trust Gold Bonds due July 1, 1949.

JOHN JOHNSON CO. First Mtge. 7% Debentures due various dates.

KEYSTONE WATER WORKS & ELECTRIC CORP. 1st Lien 5½% Gold Bonds Ser. "A" due Dec. 1, 1952, 5½% Gold Bonds Ser. "B" due Nov. 1, 1948.

KREUGER & TOLL COMPANY. A partial distribution of $24.50 per $1,000 principal amount was mailed on June 4, 1941, to holders of record on June 2, 1941, of registered certificates of deposit for 5% Gold Debentures due 1959, issued by Guaranty Trust Company, as Depositary. Bearer certificates of deposit should be presented to Guaranty Trust Company, New York City, for payment. Payments now total approximately $664 per $1,000 deposited deb.

LUCEY MANUFACTURING CORP. 10-Year 8% Conv. Sinking Fund Ser. "A" notes due July 1, 1930. See under Manufacturers Trust Co., New York City.

METROPOLITAN INVESTMENT CORP. (Metropolitan Chain Stores Real Estate Corp.) 1st Mtge. Leasehold Guaranteed 6% Sinking Fund Gold Bonds due Dec. 15, 1945.

METROPOLITAN STREET RAILWAY CO. Gen'l Mtge. 5% Coll. Trust Bonds due Feb. 1, 1997.

MEXICAN NORTHERN RAILWAY CO. First Mtge. 6% Gold Bonds due Dec. 1, 1910. Extended to Dec. 1, 1930.

MIDI REALTY CORP. First Leasehold Mtge. 6½% Serial Gold Bonds due Sept. 15, 1932-41.

MILLIKEN BROS., INC. According to our records the 6% Bonds, dated 1906, and due 1921, received three distributions: $233.91, $11.02 and $22.99 per $1,000 bond at the Guaranty Trust Company, New York City. All funds for 1st distribution have been disbursed, but some holders still have not collected the 2nd and 3rd distribution. The preferred stock received

Guaranty Trust Co. of New York (cont.) the following liquidating dividends from the City Bank Farmers Trust Company, New York City:

No. 1	$10.00	per share
No. 2	10.00	per share
No. 3	10.00	per share
No. 4	10.00	per share
No. 5	10.00	per share
No. 6	5.00	per share
No. 7	3.00	per share
No. 8	11.00	per share
No. 9	.65	per share final
	$69.65	

MORRIS (PHILIP) CONSOLIDATED, INC. Third and final liquidating distributions made by Guaranty Trust Co., New York City.

No Par Common—$0.2593 per share
$10 " " —$0.5186 " "

MUNSON STEAMSHIP LINE. Succeeded by Munson Line, Incorporated. Guaranty Trust Company, New York City, was appointed distributor of cash and new securities under the plan of reorganization.

NATIONAL INDUSTRIES SHARES. Series B Stock. See under Chase National Bank, New York City.

NEW JERSEY TERMINAL DOCK & IMPROVEMENT CO. 20-Yr. 5% Bonds dated Sept. 8, 1905.

NEW YORK HAMBURG CORPORATION. We received the following notice from the company (dissolved) 44 Pine St., New York City, signed by Otto U. Alt, Secy., and dated Nov. 16, 1936: "To the Holders of General Stock of New York Hamburg Corporation: Since our Circular Letter, dated Aug. 19, 1933, the efforts of your Board of Directors (acting as Trustees in Dissolution) have been directed towards the liquidation of the remaining assets of the corporation. Such liquidation now having been completed the Board of Directors (acting as Trustees in Dissolution) have, therefore, ordered a distribution to holders of General Stock of the cash on hand, which amounts to 64c per share, as a Second and Final Dissolution Dividend, on and after Nov. 19, 1936, upon surrender for cancellation of the outstanding Stock Certificates. This payment will exhaust all funds available for distribution and no further payment can be expected. In order to obtain the Second and Final Dissolution Dividend on the shares of General Stock registered in your name, or held by you, you should promptly fill out Letter of Transmittal, and send it, together with your Stock Certificate, to Guaranty Trust Co., Agent, Corporate Trust Dept., 140 Broadway, New York, N. Y. In the event you no longer hold Certificate for General Stock of this corporation, kindly convey this information and forward the attached Letter of Transmittal to the party to whom you have sold or delivered your holdings." The initial dissolution dividend of $7.30 per share has been paid on all of the General Stock of the Corporation.

NEW YORK RAILWAYS. The New York City Omnibus Corporation, located at 605 West 132nd St., New York City, informed us as follows on June 11, 1940: Replying to your letter of June 6th, I would refer you to the Corporate Trust Division of Guaranty Trust Company of

New York, 140 Broadway, New York City, in connection with the scrip which your client holds for New York Railways Company First Real Estate and Refunding Mtge. Bonds. With regard to the scrip for Adjustment Mortgage Bonds of that company, I would advise you that the said bonds were a junior lien on the property of the company, and that the mortgage was foreclosed a number of years ago, and that nothing was realized for the holders of Adjustment Mortgage Bonds.

NEW YORK RAILWAYS CORP. 1st Real Estate & Refunding Mtge. 30-Yr. 4% Gold Bonds due Jan. 1, 1942.

NEW YORK, WESTCHESTER & BOSTON RAILWAY COMPANY. Press report dated Oct., 1940. Bondholders of New York, Westchester & Boston Railway may receive a payment in partial liquidation of their claim following a decision by Federal District Court on the application of Sullivan & Cromwell, counsel for the bond trustee which will be heard Nov. 15. Amount of funds available for distribution will be determined from testimony of the road's receiver as to prior claims payable, including taxes due to various Westchester communities, and as to a reserve for contingencies. Representatives of bondholders do not expect as much as 5% to be paid initially although the net realizable liquidating value is estimated to be above that figure. The Guaranty Trust Company, 140 Broadway, New York City, as Trustee of the First Mortgage 4½% Bonds due 1946 made a payment of $37.50 on each $1,000 bond as of Feb. 24, 1941. It could not be stated definitely at that time what disposition will be made of the remaining property, whether a further payment would be made or to estimate the amount.

NEWARK & HACKENSACK TRACTION CO. First Mtge. 50-Yr. 5% Gold Bonds dated July 1, 1901, due July 1, 1951.

NEWARK MEADOWS IMPROVEMENT CO. First Income Mtge. 4½% Gold Bonds due April 1, 1938.

NORTH AMERICAN PULP & PAPER COMPANY. Value of C/D common stock, against which at one time there was deliverable common and preferred stock of the Saguenay Pulp & Power Company; the latter was liquidated and there are funds on deposit at the Guaranty Trust Company, New York City, for the payment of the first and final distribution of $.283 on preferred share represented by C/D for common stock of the North American Pulp & Paper Co. Undeposited stock should be presented to Eugene Trudell, Liquidator, 112 St. Jacques, Montreal, Que., for collection. The common stock of the Saguenay Pulp & Power Co. is worthless. Not confirmed. The Canadian funds are now apparently held by the Provincial Treasurer at Quebec, Quebec.

NORTHERN COLORADO FUEL CO. First Mtge. 20-Yr. 6% Gold Bonds dated July 1, 1916. Series "A" due 7/1/36; Series "B" due 7/1/36.

OLEAN, BRADFORD & SALAMANCA RAILWAY CO. To Holders of Certificates of Deposit for First and Refunding Mtge. Bonds Issued Sept. 1, 1921: Under date of Jan. 15, 1930, the Committee made available a cash distribution to the holders of Certificates of Deposit amounting to $25 on each $100 principal amount of bonds deposited with it. The liquidation proceedings referred to in the Committee's communication, dated Jan. 15, 1930, have now been completed and the Committee is making a final cash distribution to the holders of Certificates of Deposit amounting to $17.821449 on each $100 principal amount of bonds deposited with it, thus making a total distribution of $42.821449 on each $100 original principal amount of bonds deposited with the Committee. Non-depositing bondholders received approximately $7.29 per $100 principal amount of bonds. The transfer books for Certificates of Deposit will be closed on May 1, 1941, and no transfers will be made thereafter. On and after June 2, 1941, Guaranty Trust Company of New York, 140 Broadway, New York, N. Y., Depositary of the Committee, will mail to the depositors a check representing the final cash distribution above referred to. Holders of Certificates of Deposit, in order to obtain this final distribution, must surrender their Certificates of Deposit to the Corporate Trust Department, Guaranty Trust Company of New York, Depositary, 140 Broadway, New York, N. Y. Certificates of Deposit, when surrendered for payment, need not be endorsed if payment is to be made to the registered holder. However, if payment is to be made to someone other than the registered holder, then the Certificates of Deposit must be endorsed by the registered holder, whose signature must be witnessed and guaranteed by a bank or trust company having an office or correspondent in New York City, or by a firm of brokers having membership on the New York Stock Exchange or in the New York Curb Exchange Securities Clearing Corporation.

PACIFIC & IDAHO NORTHERN RWY. CO. First Mtge. 5% 50-Yr. Sinking Fund Gold Bonds due Nov. 1, 1949.

PALMER SHARES CORP. Dep. National Industries Shares, Series "B" $5.00 par Certificates.

PARK MURRAY OFFICE BLDG. The Guaranty Trust Company of New York City made a payment of $178.71 on each $1,000 First 6½% Bond due 1930-41.

ROSWELL GAS & ELECTRIC CO. First Mtge. 15-Yr. 6% Gold Bonds due Aug. 1, 1925.

ST. LOUIS SOUTHWESTERN RY. We refer you to the Guaranty Trust Company, New York City, regarding the value of unstamped bonds of this company.

SALT'S TEXTILE MFG. CO. Certificates of Deposit for First 8% Bonds due 1936 are exchangeable for Saltex Looms, Inc., First 6% Bonds and/or cash under plan and agreement of Feb. 7, 1929. Certificates of Deposit should be presented to Guaranty Trust Company, New York City. Receipts for C/D are probably worthless as the Committee have no further funds for distribution to the holders thereof. Five distributive payments were declared on Salt's Textile Manufacturing Company First Mortgage 15-Year 8% Sinking Fund Gold Bonds due June 1, 1936, which were not deposited with the Bondholder's Protective Committee in the respective amount of $90.00, $345.75, $10.67, $14.33 and $28.02 per $1,000 principal

Guaranty Trust Co. of New York (cont.)

amount of said bonds bearing the June 1, 1926, and subsequently maturing coupons. The first and fourth distributions were payable at the office of the Clerk of the District Court of the United States for the Eastern District of Pennsylvania, Philadelphia, Pa., and the other distributions are payable at Guaranty Trust Company of New York, New York City.

SALT'S TEXTILE MANUFACTURING CO. (& Griswold Worsted Co.). 1st Mtge. 15-Yr. 8% Sinking Fund Gold Bonds due June 1, 1936.

SEABOARD STEEL & MANGANESE CORPORATION. Two-Year 6% Coll. Trust Notes, dated April 1, 1918. The Guaranty Trust Company, New York City, informed us as follows on Feb. 18, 1941: "In reply to your letter of Feb. 8, 1941, our records indicate that property subject to the above Indenture was sold on March 7, 1921, to the Noteholders Protective Committee for $75,000. This sale was confirmed on March 14, 1921, and a Special Master was appointed to distribute the proceeds upon entry of final decree. Under decree entered June 23, 1922, the distributive share on each undeposited note having April 1, 1919, and subsequent coupons attached, is $83.292. Pursuant to an order of distribution made Oct. 9, 1922, by the District Court of the United States for the Southern District of New York, we received a further sum for distribution of which the amount due on each note is $102.9462, making a total distribution of $186.2382. We, as Trustee, have been making these distributive payments to holders of undeposited notes of the above issue."

SECOND CUSTODIAN SHARES CORP. Certificates for Second Custodian Shares.

STEINWAY RAILWAY CO. OF LONG ISLAND CITY. 6% First Mtge. Gold Bonds due July 1, 1922.

STUTZ MOTOR CAR CO. OF AMERICA, INC. 15-Yr. 7½% Conv. Sinking Fund Gold Debenture Bonds due 10/1/37.

NUMBER 315 WEST 39TH ST., INC. (Textile Crafts Bldg.). 1st Mtge. 6% Sinking Fund Gold Bonds due March 1, 1937.

TRUSTEED AMERICAN BANK SHARES (American Associated Dealers, Inc.). Original Series, Bearer Certificates and Series "A" Bearer Certificates. On the Original Series Bearer Certificates, a termination payment of $2.63628 per share and on the Series "A" Bearer Certificates, a termination payment of $1.913346 per share is being made by Guaranty Trust Company of New York, New York City.

NUMBER 220 WEST 29TH STREET REALTY CORP. (29th Street Towers). First Mtge. 6% Gold Bonds due various dates.

ULSTER & DELAWARE RAILROAD COMPANY. C/D's for First Ref. Bonds. See report under Central Hanover Bank & Trust Co., New York City.

UNION OIL COMPANY (Delaware). In Oct., 1922, stockholders voted to dissolve the company. The initial liquidating dividend in the form of 1½ shares of Shell Union Oil Corporation Common Stock was paid under date of Dec. 22, 1922, and was mailed direct to stockholders of record at the close of business Dec. 4, 1922, by the Registrar and Transfer Company, Jersey City, N. J. On May 19, 1927, all stockholders were requested to surrender their Certificates to Guaranty Trust Company of New York, and on such surrender to elect to exercise either Option A or Option B as follows: Option A—To receive, in respect to each share surrendered, 77c in cash as a final liquidating payment. Option B—To receive, in respect for each share surrendered, 74c in cash together with a Non-Transferable Receipt entitling its holder to participate pro rata with the holders of all other Receipts issued on an exercise of Option B, in the amount, if any, which remains after the liquidation of the contingent claims and final expenses of the Company. The Board of Directors of Union Oil Company, as Trustees in Liquidation, adopted resolutions on Dec. 17, 1929, authorizing Guaranty Trust Company of New York to make distribution of a final liquidating payment of 15.83c per share to all holders of Non-Transferable Receipts. Checks for such payment were mailed on Dec. 23, 1929, and the Receipts are now without further value. Stockholders who did not surrender their Certificates under either of the above Options are entitled to receive from Guaranty Trust Company of New York, upon surrender of their Certificates for cancellation, a final liquidating payment of 89.83c for each share represented by their Certificates.

UNION TOBACCO CO. Preferred stock received 1.35 shares of capital stock of Philip Morris & Co., Ltd., Inc., and .115 of a share of capital stock of Tobacco Products Corp. of Del. from the Guaranty Trust Company, New York City. The common stock received 12½c per share from the Chase National Bank, New York City.

UNITED BUSINESS PUBLISHERS, INC. 5½% 15-Yr. Sinking Fund Secured Gold Notes due April 1, 1943.

UNITED BUSINESS PUBLISHERS, INC. 5½% 15-Yr. Sinking Fund Secured Gold Notes due 2/1/1944.

UNITED PUBLIC UTILITIES COMPANY. Incorporated in 1912 in Delaware. Dissolved pursuant to action taken by its stockholders at a special meeting held Nov. 24, 1925. Preferred Stock (including Scrip in 10,000ths of a share) called for redemption on Dec. 18, 1925, at $100 per full share. Holders, to receive payment, must surrender their Certificates for cancellation. Holders of Common Stock (including Scrip in 10,000ths of a share) were entitled to receive payment of an Initial Liquidating Dividend of $35 per full share on and after Jan. 6, 1926, and a Second Liquidating Dividend of $5 per full share on and after Dec. 22, 1926, upon presentation of their Certificates for appropriate stamping. All payments made at Guaranty Trust Company of New York. Understand that Company is completely liquidated and that no further funds are available for distribution to Common stockholders.

UTILITIES SERVICE CO. First Lien 6% Gold Bonds Series "A" dated Aug. 1, 1928, due Aug. 1, 1953.

VALIER-MONTANA LAND & WATER CO. Value of First Mortgage 6% Series "B" Bonds due July 1, 1927. We understand that under plan of reorganization dated 1913, these bonds are exchangeable at the Guaranty Trust Co., New York City, for 9 shares of preferred stock of The Valier-Montana Land & Water Co. We suggest that you contact the Guaranty Trust Co., and the company at Valier, Montana, for further information. This exchange will automatically terminate if and when new plan of reorganization goes into effect. Preferred stock not considered in plan.

WILKES BARRE & HAZELTON R. R. CO. 1st Coll. Trust Mtge. 5% Bonds due May 15, 1951.

WILKES BARRE & HAZELTON R. R. CO. 40-Yr. Coll. Trust Mtge. dated Oct. 1, 1905, 5% Terminal Bonds due Oct. 1, 1945.

WILSON & CO., INC. Ten Year Convertible Sinking Fund 6% Gold Bonds due Dec. 1, 1928. Pursuant to an order of U. S. District Court, Southern District of New York, a distribution of $476.45 is being made upon presentation of each bond of $1,000 principal amount at Guaranty Trust Company of New York, New York City.

Guardian Fire Assurance Corporation. See City Bank Farmers Trust Company, New York City.

Guardian Trust Company, P. O. Box 6537, Cleveland, Ohio (In Liquidation). Mr. Rodney P. Lien, Supt. of Banks, in charge of the liquidation of the Guardian Trust Company, Cleveland, Ohio, informed us on January 9, 1942, that there are funds on deposit with the Guardian Trust Company for the payment of Liquidating distributions to be made upon surrender of the following securities, at the indicated rate per $100 par. Funds for all of these payments were impounded (except item marked *) and will be paid to the extent available through the liquidation of the bank.

AUDITORIUM BUILDING CO. The First Mortgage Leasehold 7% bonds received a payment of $46.56 per $100 bond, at the Guardian Trust Company, Cleveland, Ohio.

CLEVELAND & CHAGRIN FALLS RAILWAY CO. The First 6% Bonds due 1930, with Jan. 1, 1924, and subsequent coupons attached, have a decree value of $14.31 approx. per $100 bond. Collect on unstamped bonds from the Guardian Trust Company, Cleveland, Ohio. Funds for this payment were impounded and will be paid to the extent available through the liquidation of the bank.

CLEVELAND & SOUTHWESTERN TRACTION CO. First 5's—$109.56 per $100 bond.

COLUMBUS, MARION & BUCYRUS RAILWAY CO. The Irving Trust Company, New York City, informed us on Nov. 12, 1937, that no interest had been paid on the General & Refunding Mortgage 5% Bonds due 1944 after Jan. 1, 1921. The Trust Company holds a small balance on their books to pay any outstanding coupons of Series Nos. 2-14. All the property was sold by the receiver at public auction in 1930. From the proceeds derived from the sale, after paying costs, taxes, preferred labor and material claims, there remained a sufficient amount to pay 50c on the $1.00 to the holders of the First Mortgage Bonds. The General & Refunding Mortgage Bonds, being subordinate to the lien of the First Mortgage Bonds, realized nothing. First Mortgage 6% Bonds with July 1, 1930, and subsequent coupons attached, have a decree value of $567.72 per $1,000 bond. Collect on unstamped bonds from the Guardian Trust Company, Cleveland, Ohio. Funds for this payment were impounded and will be paid to the extent available through the liquidation of the bank.

EAST SIXTY SIX EUCLID CO. First L. H. 7's—$1.00 per $100 bond.

EUCLID FORTY SIXTH STREET MARKET CO. First L. H. 7's—$1.00 per $100 bond.

EUCLID MANORS, INC. First L. H. 6's—$3.68 per $100 bond.

EXCEL COAL CO. First 6½'s—$20.78 per $100 bond.

FREE, J. L., CO. First 7's—$71.73 per $100 bond.

GEARS & FORGINGS, INC. $329.73 final dividend on each $1,000 1st 6's by Guardian Trust Co., Cleveland, Ohio.

H. & F. REALTY CO. First L. H. 7's—$10.83 per $100 bond.

HARLOW PARK COMPANY. First L. H. 7's—$.76 per $100 bond.

HINDS CONSOLIDATED MINING CO. First L. H. 6½% Bonds. Bondholders who paid assessments are entitled to receive 2nd Preferred stock of Reforma Mining Company of Delaware (which see).

HYDRAULIC STEEL COMPANY. This company was incorporated in Ohio in 1919 to take over the business of the Hydraulic Pressed Steel Co., and its subsidiaries, the Cleveland Welding and Mfg. Co., Hydraulic Steelcraft Company and the Canton Sheet Steel Co. The plant at Canton, Ohio, was sold as of May 29, 1922, to the United Alloy Steel Corp. The plant of the Cleveland Welding & Mfg. Co. was sold June 19, 1926, to the Cleveland Welding Co. Company's property aggregated 13 acres in Cleveland, Ohio, of which 10 acres were built on. In Oct., 1923, the company defaulted in the indenture provisions of the 8% Notes of 1930 and subsequently on Oct. 26, 1923, upon application of officials of the company Federal Judge D. C. Westenhaver at Cleveland appointed T. P. Goodbody, vice president, receiver of the company. A reorganization committee, consisting of Walter C. Janney, Chairman, and S. G. Duncan of 113 S. 4th St., Phila., Pa., as Secretary, and Dustin McKeehan, Merrick, Arter & Stewart, Cleveland, counsel. Creditors have been requested to deposit their claims with the Cleveland Trust Co., preferred stockholders with Guardian Trust Co., of Cleveland. Committee's address was 1529 Walnut St., Philadelphia, Pa. Company was placed in receiver's hands and an attempt to reorganize was unsuccessful and the remaining assets were sold at foreclosure on March 30, 1928. The sale on this day was approved by the court and it is estimated that the noteholders and creditors claims did receive about 70c on the dollar. Both preferred and common stock were wiped out and we believe they are of no value at the present time. Collect (on $100 notes) *approx. $36.00 plus .447 share pfd. and 1.345 share common stock of the Cleveland Welding Co. plus various pfd. dividends thereon on unstamped notes from the Guardian Trust Company, Cleveland, Ohio.

Guardian Trust Co., Cleveland, O. (cont.)

*Funds for this payment were impounded and will be paid to the extent available through the liquidation of the bank.

INTERSTATE WINDOW GLASS CORPORATION. First 6's—$2.50 per $100 bond.

JOHN VAN CO. See Van, John, Co.

LAKE SHORE HOTELS CO. First 6½'s—$46.86 per $100 bond.

MURPHY HOTELS CORPORATION. 7% Secured Gold Notes—$7.89 per $100 Bond.

NATIONAL MORTGAGE COMPANY. First Coll. 5½'s—$37.61 per $100 bond.

NORWALK STEEL COMPANY. The First Mortgage 4½% Bonds have a decree value of $9.75 per $1,000 bond and $22.50 on July 1, 1929, coupon. Collect on unstamped bonds from the Guardian Trust Company, Cleveland, Ohio. Funds for this payment were impounded and will be paid to the extent available through the liquidation of the bank.

PACKARD ELECTRIC COMPANY. An initial liquidating dividend of one share of General Motors Corporation common was given for each three shares of Packard stock held. *2nd Liq. Div. 50c (impounded), 3rd Liq. Div. 15c, (Final) 4th 19c at the Guardian Trust Company, Cleveland, Ohio.

*Funds for this payment were impounded and will be paid to the extent available through the liquidation of the bank. (This applies to the 2nd liq. div. only; the 3rd and 4th were deposited after liquidation and funds are payable in full.)

REFORMA MINING CO. OF DELAWARE. Upon dissolution in 1930 the only remaining unliquidated asset was a claim against the Mexican Government for damage to the mines by Revolutionaries. The claim was allowed by a Joint Commission created by the Governments of the United States and Mexico, payments to be made over a period of years. First two liq. divs. on 2nd Pfd. Stock of *45c and 3¼c and any further liq. divs. will be paid by Roger A. Zucker, Trustee, 2010 Union Commerce Bldg., Cleveland, Ohio.

*Funds for the first liq. div. of 45c were impounded in the Guardian Trust Company, Cleveland, Ohio, and will be paid to the extent available through the liquidation of the bank.

STAHL, H. A., PROPERTIES, CO. First & Coll. 6½'s—$55.32 per $100 bond.

STRUTHERS FURANCE CO. The First Mortgage 8% Bonds with Nov. 1, 1924, and subsequent coupons attached, received $9.805 per $100 bond. Collect from the Guardian Trust Company, Cleveland, Ohio.

Funds for this payment were impounded and will be paid to the extent available through the liquidation of the bank.

SUPERIOR LAKEVIEW MARKET CO. First L. H. 7's—$15 per $100 bond.

SUPERIOR THIRD REALTY CO. First L. H. 7's—$100 and accrued interest per $100 bond.

SUPERIOR TWELFTH REALTY CO. First L. H. 7's—$15.74 per $100 bond.

TEMPLAR MOTOR CAR COMPANY. The bondholders received about 50% of the face value of their bonds in liquidation

Guardian Trust Co., Cleveland, O. (cont.)

from the Guardian Trust Company, Cleveland, Ohio, Trustees.

UNION MORTGAGE COMPANY. First Coll. 6's dated Aug. 2, 1920—$75.36 per $100 bond.

UNITED STATES WINDOW GLASS CO. First 7's—$.87 per $100 bond.

UPPER EUCLID CO. First L. H. 7's—$5 per $100 bond.

VAN, JOHN, CO. First 6's—$48.81* per $100 bond.

WADE CHATEAU CO. 2nd L. H. 7's—$106.73 per $100 bond.

WALNUT TWELFTH REALTY CO. First L. H. 7's—$20.96 per $100 bond.

Guardian Trust Co. of Kansas City. See United States District Court, Kansas City, Mo.

Guardian Trust Co. of New Jersey. Value of Certificate of Participation. Incorporated in Aug., 1926, and consolidated with the New Jersey National Bank & Trust Co. on Sept. 27, 1928. Stockholders received for each share of stock held one and 3/5ths share of stock of the New Jersey National and one share (represented by trustee's certificate) out of 50,000 shares (represented by trustee's certificates) in a trust fund containing net assets of approximately $7,300,000. The trust fund represented income producing assets including the capital stock of Guardian Securities Corp. Mr. Samuel F. Leber, Trustee, located at 60 Park Place, Newark, N. J., informed us that he cannot give us the value of these certificates. J. S. Rippel & Co. of Newark, N. J., informed us that the certificates have very little value and have sold for about 10c per share. Therefore we believe that 10c per share is a fair value for each share represented by certificates of participation as of Aug. 18, 1935.

Guardian Trust Company (N. Y.) See Empire Trust Co., N. Y. C.

Guerin Mills, Inc. See New York Trust Co., N. Y. C.

Gulf States Steel Company. See City Bank Farmers Trust Company, New York City.

Gulfboard Oil Corporation. See Salt Dome Oil Corporation.

H

H. & F. Realty Co. See Guardian Trust Co., Cleveland, Ohio.

H. S. H. Holding Corporation (Isham Garden Apts.) See Bank of the Manhattan Company, New York City.

Habirshaw Electric Cable Co. See Guaranty Trust Company, New York City.

Hahn Department Stores, Inc. See Commercial National Bank & Trust Co., N.Y.C.

Hainsworth Apartment Bldg. See Peoples National Bank of Washington, Seattle, Wash.

Hale & Kilburn Corporation. See
Fidelity-Philadelphia Trust Co., Phila., Pa.
United States District Court, Phila., Pa.
Continental Bank & Trust Co., N. Y. C.
Bankers Trust Company, New York City.

Hall Switch & Signal Company. Incorporated in Maine in 1912, and was acquired by the Union Switch & Signal Company of Swissvale, Pa. The latter company was acquired by the Westinghouse Air Brake Company. The Union Switch & Signal Company of Swissvale, Pa., informed us as follows on Nov. 11, 1940: "Your letter of Oct. 23rd, addressed to the Westinghouse Air Brake Company, has been referred to us. In this connection we would advise that the stock of the Hall Switch & Signal Company is not exchangeable for stock of our company. In 1925 we purchased certain assets of the Hall Switch & Signal Company, and have been advised that shortly thereafter an offer was made for the common stock, but that this offer was open for only a limited period. We have also been advised that shortly after the sale of the assets mentioned above, the Hall Switch & Signal Company was dissolved. We regret that we cannot furnish you with any other information in this matter, but trust the above will serve your purposes." C/D of J. S. Bache & Co., 36 Wall Street, New York City, should be presented to them for collection.

Hambleton Corporation. We received the following letter from G. E. Gorsuch of Stein Bros. & Boyce, 6 S. Calvert St., Baltimore, Md., dated Dec. 16, 1938: "In reply to your letter of Dec. 14 concerning Hambleton Corporation, we are able to report as follows: From records which we have been able to obtain, there existed in 1932 two companies of similar name, one Hambleton & Company, the other Hambleton Corporation. Receivers were appointed July 7, 1932, for both of these concerns. Upon investigation, the Internal Revenue Department determined that the common shares of Hambleton & Company were worthless in 1932. However, there seems to be some difference of opinion concerning the Hambleton Corporation which requires some explanation. Originally shares of the Hambleton Corporation were sold in units of one share of preferred stock and one share of common stock at $65 for the unit. Upon appointment of Receivers as of July 7, 1932, it was stated that in their opinion based upon investigations made and presented to the court that the common stock would have no liquidating value. The preferred stock, however, has paid liquidating dividends of $24.06, the last payment being made on June 5, 1937, in the amount of $1.06. In a letter addressed to shareholders on July 7, 1937, Receivers stated that upon application to the court they had been relieved of their duties since there was practically nothing left but worthless securities in the corporate estate and that unless by remote chance Hambleton & Company estate could be further liquidated, there would be no other distributions. Thus since the preferred stock did not liquidate at its full value, there was never any distribution made on the common. As for income tax purposes the preferred stock apparently was deductible in 1937 although there is some question concerning the common stock, namely, whether it should have been deducted in 1932 as a part of the original unit upon the statement of the Receivers that there would be no liquidation available for that class, or whether the entire unit consisting of one share of preferred and one share common, should be taken off in 1937. We were not able to get this definitely cleared up at the local office of the Internal Revenue Department. We trust the information which we have furnished may be of some assistance to you. In the event that this is not wholly satisfactory, we would suggest that you address your inquiry to Mr. Edwin W. Poe, Mortgage Guarantee Co., Baltimore, Md."

Hamilton Gas & Electric Company. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Hamilton Home Telephone Co., Hamilton, Ohio. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Hamilton Hotel. See American Security & Trust Company, Washington, D. C.

Hamilton Loan & Trust Company. See Central Hanover Bank & Trust Co., N. Y. C.

Hamilton Woolen Company. See New England Trust Company, Boston, Mass.

Hammond Distilling Company, Hammond, Ind. The final settlement in liquidation was made on July 8, 1921, on the basis of $84.84 per share. Vice-President, Michael Burke; Secretary, John E. Fitzgerald; Treasurer, Henry Meller, Engel-Heller Company, 492 Broome St., New York City (1917).

Hampshire & Worcester Street Railway Co. See First National Bank, Boston, Mass.

Hampton Shares Corporation (N. Y.) See Chemical Bank & Trust Co., N. Y. C.

Hannibal (Mo.) Water Company. Sold to City of Hannibal. It was reported that the stockholders would realize about $120 per share.

Hanover Canal Company. The First Mortgage 6% Bonds represented by Certificates of Deposit received 19½% in liquidation. J. P. Frantzen of Dubuque, Iowa, formerly Secretary of the Bondholders' Committee, reported that the company's properties consisted of Wyoming lands, which were subject to taxes, etc. The committee having no means of meeting these charges let the land go for taxes.

Hanover Club. See Brooklyn Trust Company, 26 Broad St., N. Y. C.

Hanover & McSherrytown Water Co. See Fidelity-Philadelphia Trust Co., Phila, Pa.

Hansen, Charles E., Estate Company. Incorporated in Calif. on July 21, 1909, and is located at 1074 Mills Bldg., San Francisco, Calif. The corporation was merged into the California Holding Company on Mar. 22, 1940.

Harjor Realty & Holding Corporation (Feuers Storage Warehouse, Yonkers.) See Bank of Manhattan Company, New York City.

Harlow Park Co. See Guardian Trust Co., Cleveland, Ohio.

Harmony Land Company. Incorporated in Penna. and is located at 506 Merchant St., Ambridge, Pa., in care of the Valley Realty Company. C. Roy Kerr, Treas. of the Harmony Land Company, and also connected with the Valley Realty Company, at the above-mentioned address, informed us as follows on Mar. 21, 1942: "Your letter of Mar. 19th, in re: Stock of Harmony Land Company is rather incomplete in that you do not give us the number of the stock certificate or the name of the owner. We are wondering whether you might refer to Certificate No. 48, issued April 22, 1905 to Edwin M. S. Young, for 50 shares of stock of the Harmony Land Company. If this is the certificate referred to, we wish to advise that during the year 1932 at a stockholders' meeting, it was determined that the authorized capital was entirely too high and the stockholders voted to exchange outstanding certificates for new stock, par value $5 instead of $50. This was done and all the stockholders who could be found have exchanged their certificates, and in the meantime there have been several dividends and while I am not sure I believe that some of these dividends have been escheated to the State of Pennsylvania by reason of the fact that the owners could not be found. I suggest that you write us further as to the particular stock you have reference to * * *."

Harmony Mills. Liquidating dividends paid on 7% Pfd. Stock:

$4.00 per share—May 26, 1938
6.00 " " —Dec. 7, 1937
10.00 " " —July 22, 1937
5.00 " " —Feb. 8, 1937
5.00 " " —Dec. 14, 1933
25.00 " " —Aug. 15, 1933

Harris Trust & Savings Bank, 115 W. Monroe Street, Chicago, Ill. Our records indicate the following:

OLIVER TYPEWRITER COMPANY. Mr. Lawrence Williams, Secretary of the company, located at 134 S. LaSalle St., Chicago, Ill., informed us as follows: The company declared a final liquidating dividend of 35c per share. Stock certificates and Certificates of Deposit for stock should be presented to the Harris Trust & Savings Bank, Chicago, Ill., for collection. The Harris Trust and Savings Bank, Chicago, Ill., informed us as follows on Nov. 12, 1940: "A final liquidating dividend of 35c per share was payable on this stock on Mar. 31, 1937 at which time notices were mailed to the holders of Certificates of Deposit. It will be appreciated if you will arrange to send your certificate of deposit to us to receive your final liquidating payment. If for some reason you cannot send the certificate of deposit to us promptly, please let us know when you will be in a position to forward it to us, and in the event you have sold or transferred it to someone else kindly advise us in order that our records can be noted accordingly."

Harrison Gardens. See Hudson Park Realty Corporation.

Hartford (Conn.) Gas Securities Co. Stockholders ratified the plan to liquidate and distribute to the shareholders pro rata its holdings of common stock of the Hartford City Gas Light Company.

Hartford National Bank & Trust Company, Hartford, Conn. Informed us as follows in December, 1942.

NATIONAL ASSOCIATED INVESTORS, INC. Final liquidating dividend of 60 cents per share was authorized in January, 1938 on the Class A Common stock. The preferred stock received par and accrued interest. Final dissolution of corporation June 26, 1942. The Hartford National Bank & Trust Co. of Hartford, Conn., was Receiver.

Harvey Steel Car Company. Incorporated in Illinois and was dissolved by the Court on Jan. 19, 1901. The corporation never filed an Annual Report. Our records indicate that Metropolitan National Bank of New York City was appointed receiver for the company in 1898. The collateral securing the company's bonds was sold in 1898. The proceeds received from the sale were not sufficient to satisfy the bonds in full leaving no equity for the stock, which is without value. The Metropolitan National Bank was liquidated. Probably the Comptroller of the Currency at Washington, D. C. might know if any unclaimed funds exist.

Harwood Timber Co. On Dec. 9, 1939 company paid a liquidating dividend of $17.50 per share.

Hastings & Dakota Railway Company. See Chicago, Milwaukee, St. Paul & Pacific Ry. Co.

Hastings Minnesota & Red River R. R. Co. Succeeded by Hastings & Dakota Railway Co.

Havana Tobacco Company. See Guaranty Trust Company, N. Y. C.

Havenhurst Apts. (Los Angeles). First 6½% Bonds due 1926-39 have a decree value of $453.29 per $1,000 bond due 1932 and $455.07 per $1,000 bond for other maturities.

Hawkinsville & Florida Southern Ry. Co. See Central Hanover Bank & Trust Co., N. Y. C.

Hayes Manufacturing Co., Detroit, Michigan. In February 1935, notices were sent to all holders of common stock, advising them that the liquidation of the company would not produce enough to allow any payment to common stockholders. Late in 1925 the preferred stockholders received 30c on the dollar, and were informed that a final distribution would be made at such time as the receivers were able to sell the remaining real estate. Collect from Herbert P. Carrow, 2440 Buhl Bldg., Detroit, Michigan. Last remaining asset abandoned due to accumulation of taxes on Jan. 7, 1939, and the Estate was closed. The remaining $1,549.33 held by the Receiver was disbursed for expenses and fees of the Receiver and Counsel and expenses of closing the Estate.

Haytian American Corporation. The 7% Notes have a liquidating value of 8%.

Heine Boiler Company, St. Louis, Mo. See St. Louis Union Trust Company, St. Louis, Mo.

Heinemann Corporation. See Detroit Trust Co., Detroit, Mich.

Helena Gas & Electric Co. See Chase National Bank, N. Y. C.

Helena Power & Light Company. Succeeded by Helena Light & Traction Company. The property was sold at foreclosure sale on May 20, 1902 for $200,000. There were outstanding $600,000 of bonds that probably received about 30%, leaving no equity for the stock, which is without value.

Helena & Red Mountain R. R. Succeeded by Northern Pacific R. R. We believe cash and securities were paid for old securities.

Hellman Commercial & Savings Bank, Los Angeles, Calif. See Bank of America N. T. & S. A., Los Angeles, Calif.

Helme, George W., Company. See City Bank Farmers Trust Company, New York City.

Helvetia Copper Co. Dissolved 1932. Stockholders received stock of Helvetia Oil Co., on a share for share basis.

Hempstead Improvement Company. See City Bank Farmers Trust Company, New York City.

Henry Clay Hotel (Ashland, Ky.) First 6¾% Bonds due 1930-41–$355.24 per M.

Hercules Mining Company, Day Bldg., Wallace, Idaho. Companies acquired whose outstanding securities have a cash or exchange value.

AETNA MINING & MILLING COMPANY
AMBERGRIS CONSOLIDATED MINING COMPANY
IDAHO & EASTERN MINING COMPANY
HUMMING BIRD MINING COMPANY
LACLEDE MINING COMPANY

Herdic Phaeton Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Hereford Live Stock Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Herkimer Fire Insurance Co. (N. Y.) See New York State Comptroller.

Herreshoff Manufacturing Co., Inc. The Industrial Trust Company, Providence, R. I., informed us in December, 1942, that this account was closed with the payment of the final liquidating dividend of $7 per share on the preferred stock. Cremation certificate was given on July 15, 1929. No further funds are available, leaving no equity for the common stock.

Hershey Chocolate Corporation. See City Bank Farmers Trust Company, N. Y. C.

Hickok Producing Co. Succeeded by Hickok Oil Corp. It was reported that stock was exchanged on a share for share basis plus 100% cash dividend.

Hickok Producing & Refining Co. Name changed to Wolverine Producing & Refining Co.

Hilltop Manor. See American Security & Trust Co., Washington, D. C.

Hinds Consolidated Mining Co. See Guardian Trust Company, Cleveland, Ohio.

Hoboken Railroad & Terminal Company. Agreement dated Sept. 1, 1927. We received the following letter from the Chase National Bank, 11 Broad St., N. Y. C., signed by Paul C. Beardslee, Asst. Trust Officer, and dated May 10, 1938: "In response to your letter of May 9, 1938, we advise that to the best of our knowledge there will be no further distribution made to the holders of Hoboken Railroad and Terminal Company First Lien 6% Sinking Fund Gold Bonds in addition to the $156.82 representing the pro rata proceeds of the sale of the property of said Company applicable to each $1,000 Debenture with the Sept. 1, 1931, and subsequent coupons attached, and endorsement of which payment, we understand, appears on the bond which you hold."

Hoboken Turtle Club. See Guaranty Trust Company, New York City.

Hocking Valley Railroad. See J. P. Morgan & Co., Incorporated.

Holland Trust Company, New York City (1888). Failed 1906. Our records indicate that about 50% was returned to stockholders.

Holmes Automobile Company, Canton, Ohio. See Geo. D. Harter Bank, Canton, Ohio.

Home Mortgage Company, Durham, N. C. See Depositors National Bank, Durham, N. C.

Home Service Company. See Portland Trust & Savings Bank, Portland, Oregon.

Home Telephone & Telegraph Co. (Cal.). See Title Insurance and Trust Co., Los Angeles, Calif.

Hoopes and Townsend Steel Company. See Pennsylvania Company, Phila., Pa.

Hoosier Rolling Mill Company. The First Mortgage Bonds have a decree value of $6.00 per $1,000 bond. Collect from the Citizens Trust Company, Terre Haute, Indiana, on unstamped bonds. Consult State Banking Department at Indianapolis, Ind., for successor Trustee.

Hopatcong Steamboat Company. We understand a small amount was paid on the stock in liquidation. The funds may be held by the transfer agent for the stock. Probably Mr. D. R. Hummer of Dover, N. J. knows where these funds are, as he informed us some years ago that he collected some money on some stock for an estate for which he was trustee.

Hopedale (Mass.), Electric Co. The Company paid a final liquidating dividend of about $2.75 per share. The Trustees were: Edwin H. Abbott; Woodward Emery, and Eben S. Draper.

Hopper Canyon Oil Company of Delaware. See Witt, John P., & Company, Cleveland, Ohio.

Horn Silver Mines Company. The company paid a liquidating dividend of 5c per share on Aug. 5, 1930 and 4½c per share in July 1932. We understand that Mr. M. S. Hirschberg, of 475 Fifth Ave., New York City, is making the payments on the stock.

Hortonia Power Company. See City Bank Farmers Trust Company, New York City.

Hoster-Columbus Company. See Central Hanover Bank & Trust Co., N. Y. C.

Hotel Bellevue Trust. See
First National Bank, Boston, Mass.
State Street Trust Company, Boston, Mass.

Hotel Cosmopolitan & Theater Building. See Colorado National Bank, Denver, Colo.

Hotel Lenox Co. See First National Bank, Boston, Mass.

Hotel Park Central, Inc. (Park Central Hotel Annex). See Manufacturers Trust Co., N. Y. C.

Hotel Pierre. See
Continental Bank & Trust Co., N. Y. C.
2 East 61st Street Corporation under Fulton Trust Company, N. Y. C.

Hotel Taft. See Bank of the Manhattan Company, New York City.

Houston Electric Street Railway Company. See First National Bank, Boston, Mass.

Houston & Texas Central Railway Company. Mr. J. A. Simpson, Treasurer, of the Southern Pacific Company, located at 165 Broadway, New York City, informed us on April 26, 1933, that the stock of this company is worthless. The funds for the First Mortgage Main Line and Western Division bonds are probably held by the Central Hanover Bank and Trust Company, New York City.

Howard Arms. See J. F. I. Construction Co., Inc.

Howard Arms Apts. (Brooklyn, N. Y.) 7% Bonds due 1927-38 have a decree value of $2.8138 per $100 bond and interest.

Howe Rubber Corp. 8% Notes due 1932—$289.64 per M. Deposited $279.01 per M.

Hubbart Engine Co. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Hudson County Consumers Brewing Co. (N. J.). See Trust Company of New Jersey, Hoboken, N. J.

Hudson County Gas Company. See Fidelity Union Trust Co., Newark, N. J.

Hudson County National Bank, Jersey City, N. J. Our records indicate the following:

UNITED OIL TRUST SHARES (Series H). Pursuant to a final decree entered by the Court of Chancery of New Jersey on May 5, 1938, the Hudson County National Bank, Jersey City, N. J., as Trustee of United Oil Trust Shares, Series H, formerly known as United States Shares Corp., Key Industry Trust Shares, Series H, was directed to liquidate the trust estate for distribution among the holders of the above mentioned securities. We believe that if the funds are not claimed by a certain time they will be turned over to the Court of Chancery, Trenton, N. J., where they may be obtained by filing proper claims.

Hudson County National Bank (cont.)
UNITED STATES SHARES CORP. Pursuant to a final decree entered by the Court of Chancery of New Jersey on May 5, 1938, the Hudson County National Bank, Jersey City, N. J., as Trustee of United Oil Trust Shares, Series H, formerly known as United States Shares Corp.; Key Industry Trust Shares, Series H, was directed to liquidate the trust estate for distribution among the holders of the United Oil Trust Shares. Unclaimed funds held by the above bank, may have been turned over to the Chancery Court at Trenton, N. J. See United Oil Trust Shares (Series H).

Hudson Park Realty Corporation (Harrison Gardens). See Bank of the Manhattan Company, New York City.

Hudson Realty Co. Mr. Samuel E. Jacobs, located at 80 5th Ave., New York City, informed us that the final distribution on the stock of this company was made on January 23, 1926.

Hudson River Electric Co. See Guaranty Trust Company, New York City.

Hudson River Electric Power Co. See Irving Trust Co., N. Y. C.

Hudson River Navigation Corporation. See City Bank Farmers Trust Company, New York City.

Hudson River Power Transmission Co. See Irving Trust Company, N. Y. C.

Hudson River Water Power Co. See Chase National Bank, N. Y. C.

Hudson Towers. See Physi-Surge-Rhue, Inc., under Irving Trust Co., N. Y. C.

Hudson Tunnel Railway Company. See City Bank Farmers Trust Company, New York City.

Hudson Valley Coke & Products Corporation. See State Bank of Albany, Albany, N. Y.

Hudson Valley Portland Cement Corporation. See United States District Court, N. Y. C.

Hudson Valley Railway. See Bankers Trust Co., N. Y. C.

Huebner Toledo Breweries Co. The bonds have a liquidating value of about 80½% of their face value. Collect from the Ohio Savings Bank & Trust Company, Toledo, Ohio. Bank in liquidation. Its affairs are handled by Mr. Newman R. Thurston, Toledo, Ohio.

Hull Copper Company. See Arizona, State of, State Auditor, Phoenix, Arizona.

Humming Bird Mining Company. See Hercules Mining Company.

Humphreys Corp., Denver, Col. Liquidating dividend $3.25 per share.

Hunter Baltimore Rye Distillery. See Distillers Corp.-Seagrams, Ltd.

Huntington National Bank, Columbus, Ohio. Confirmed the following to us in December, 1941:
COLUMBUS & XENIA R. R. The Pennsylvania Railroad Company offered $115 per share for the $50 par stock of this company in 1928, if presented to the Huntington National Bank, Columbus, Ohio.
UTILITIES PUBLIC SERVICE CO. Holders of the Five-Year Conv. Secured Gold Bonds, 6% Series of 1928, and holders of C/D for the bonds are entitled upon surrender to the Huntington National Bank of Columbus, Ohio, to receive common stock of the Associated Public Utilities Corp. (Del.), at the rate of 25 shares for each $500 of bonds or C/D.

Hupfel, J. Chr. G., Brewing Corporation. On Oct. 14, 1939, it was reported that the company's property was sold to Canada Dry Ginger Ale, Inc., for $500,000 to satisfy a judgment of $1,215,833.

Huron Steel & Iron Co. See Cleveland Trust Co., Cleveland, Ohio.

Hussey, C. G., & Co. Merged with Copper Range Mining Co. 6,000 shares of Hussey were exchanged for 15,000 shares of Copper Range.

Huston (T. A.) & Co., Portland, Me. Acq. by National Biscuit Co. Common stockholders received 3/5 share of National for each share of Huston.

Hutchinson Water, Light & Power Co. See Fidelity-Phila. Trust Co., Phila., Pa.

Hydraulic Brake Associates, Ltd. See Bendix Aviation Corporation.

Hydraulic Brake Co. See Bendix Aviation Corporation.

Hydraulic Power Co. of Niagara Falls. See Marine Trust Co., Buffalo, N. Y.

Hydraulic Steel Company. See Guardian Trust Co., Cleveland, Ohio.

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Idaho & Eastern Mining Company. See Hercules Mining Company.

Idaho Irrigation Company, Ltd. See Chase National Bank, New York, N. Y.

Ide, George P., & Company, Inc., Troy, N. Y. See Manufacturers National Bank, Troy, N. Y.

Illinois Car & Equipment Co. Dissolved. The First Mortgage Bonds were assumed by the Western Steel Car & Foundry Co. It was reported that the stockholders would probably get something from the sale of the remaining assets. Trustee-Mercantile Investment & General Trust Co., Ltd., London, England.

Illinois Southeastern Telephone Co. Merged into Illinois Consolidated Telephone Co. Stock exchanged on a share for share basis.

Illinois, State of, Auditor of Public Accounts, Banking Dept., Springfield, Illinois. The following was confirmed in January, 1942:
GREAT LAKES TRUST COMPANY, Chicago, Ill.. The State of Illinois, Auditor of Public Accounts, Banking Department, Springfield, Ill., informed us on Jan. 7, 1942, that certain funds are held by their department representing undisturbed dividends to certain stockholders of the Great Lakes Trust Company. If you will advise the above department the nature of your claim the matter will be given their attention.

Illinois, State of, Department of Insurance, Springfield, Ill. Our records indicate the following:
GREAT WESTERN FIRE INSURANCE COMPANY. The Department of Insurance, Springfield, Ill., informed us as follows on Feb. 28, 1941: The Great Western Fire Insurance Company was consolidated with Marquette National Fire Insurance Company, effective July 15, 1925, under the name of Marquette National Fire Insurance Company. This latter company was placed in the hands of Receiver on Apr. 29, 1927. The Receiver was discharged on June 7, 1934 and a decree entered by Judge William J. Lindsey, in the Superior Court of Cook County on June 27, 1934, declaring the charter null and void. We are attaching hereto a report made of the Receivership as of Dec. 31, 1933, concerning the above

company. Marquette National Fire Insurance Company—All assets converted to cash with three liquidating dividends of 15%, 10% and 2.9%, respectively, distributed to general creditors pursuant to orders of Court, the total amount of same being $263,181.20, plus $12,498.89 distributed to preferred creditors. The estate is being held open only for the purpose of permitting further opportunity for distributees to present dividend checks still outstanding for payment—anticipate discharge of Receiver and closing of the estate within the next few months.

Imperial Paper Mills of Canada. Certain certificates of this company have a liquidating value of at least 65¼%. Collect from the Metropolitan Trust Company, Ltd., Gresham House, London, England.

Imperial Royalties Company. The Toklan Royalty Corporation, Beacon Bldg., Tulsa, Okla., informed us as follows on April 15, 1941:

"The shares of Imperial Royalties Company referred to by you in your letter of April 11th are without present value, except in so far as any value may develop from assets retained by the trust estate at time of transfer of the principal assets of the trust to Toklan Royalty Corporation, on April 16, 1940.

Checks covering the pro rata share of the proceeds received for the sale of such assets were mailed to all shareholders who filed no election to accept stock of Toklan Royalty Corporation. If you care to advise us the name of your client we can then advise you whether he received cash or stock.

For your information, the checks were mailed on May 29, 1940, and the stock certificates of Toklan were mailed Aug. 24, 1940."

Improved Property Holding Company. See United States District Court, N. Y. C.

Independence Fire Insurance Company. See City Bank Farmers Trust Company, New York City.

Independent Brewing Company. See United States District Court, St. Louis, Mo.

Independent Brewing Company of Pittsburgh. The Duquesne Brewing Company of Pittsburgh, South 22nd and Mary Sts., Pittsburgh, Pa., informed us as follows on Jan. 22, 1943: "In reply to your letter of Jan. 21, 1943, with reference to stock which a client of yours holds of the Independent Brewing Company of Pittsburgh, please be advised that the Independent Brewing Company of Pittsburgh was liquidated in 1936 and the remaining assets were placed in the hands of Trustees for such stockholders who had not converted their stock into Duquesne Brewing Company of Pittsburgh stock. If you will advise us as to the name of your client who holds this stock we shall be pleased to advise you as to the amount of cash due him. Before a check can be issued to your client, however, the certificates must be forwarded to The Colonial Trust Company, Transfer Agents, 414 Wood St., Pittsburgh, Pa., for extinguishment." The above-mentioned stock received $7.0678 per share.

Independent Oxygen Co. of Cincinnati, Ohio. See Liquid Carbonic Corp.

Indiahoma Refining Company. Our records indicate that the Baltimore Trust Company, Baltimore, Md., was Trustee for the bonds of this company. This bank is now in liquidation.

Indian Hill Hydraulic Mining Co. See First National Bank, Boston, Mass.

Indiana, Columbus & Eastern Traction Co. See Pennsylvania Company, Phila., Pa.

Indiana Decatur & Western Ry Co. See Chase National Bank, N. Y. C.

Indiana Flooring Company. The New York Trust Company, New York City, sent us the following circular letter sent out by the Bondholders Committee, dated Dec. 9, 1936. Further information should be requested from Beekman, Bogue, Leake, Stephens & Black, 15 Broad St., New York City. "This letter is sent to all holders of Certificates of Deposit for the above mentioned bonds (First Mortgage 6½% Fifteen Year Sinking Fund Gold Bonds under Bondholders Agreement dated as of Jan. 2, 1929) bringing to date the information contained in a letter dated Nov. 1, 1935, similarly sent to holders of Certificates of Deposit. As you have been informed, the principal asset of the bondholders is the entire capital stock of Indiflor Realty Corporation, which corporation owns free from encumbrances the property situated at Rider Ave. and 137th St., Bronx, N. Y. This property has an assessed value of $60,000. On May 7th, of this year, your committee received from the Trustee-in-Bankruptcy of Indiana Flooring Company the sum of $6,215.61 as the final dividend of 2 18/100ths%. There are now bank deposits to the account of your Bondholder's Committee and Indiflor Realty Corp. in the sums of $13,777.17 and $647.52 respectively. The undersigned committee plans to continue holding the real estate until an advantageous offer can be secured. In the meantime, in order to take care of overhead expenses, we have leased three of the four buildings on the property under leases, with cancellation clauses, for a total of $2,700 annually. During the last year, due to the increased income from rent and the savings on the salary of a watchman, who was no longer needed after the premises had been rented, your committee realized a small profit on the property. Prior to last year overhead expenses had amounted to several thousand dollars annually in excess of any income. We understand that there have been several recent condemnation proceedings in the Rider Ave. vicinity in order to secure property for a wider approach to the new Tri-Borough Bridge. It is felt by your committee that this situation should increase the chances for a sale of your property in the future." The First 6½% Bonds due 1940 have a decree value of $148.82 per $1,000 bond. Irving Trust Co. resigned as Trustee 9/12/29. The Bank of America, N. A., New York, N. Y., appointed substituted Trustee. See City Bank Farmers Trust Co., N. Y. C.

Indiana Northern Traction Company. See Trenton Trust Company, Trenton, N. J.
Indiana Trust Co., Indianapolis, Ind.

Indiana Trust Company, Indianapolis, Indiana. Our records indicate the following:

ATLAS ENGINE WORKS. The funds for distribution on the 6% bonds were available at the Indiana Trust Company, Indianapolis, Ind. All funds paid out.

VAN CAMP PACKING CO. 6% Bonds due 1948 have a decree value of $13.35003 per $100 bond with 10/1/32 and S. C. A. Deposited bonds received 35c per $100 bond.

8% Bond due 1941 reported to have value. Unstamped bonds should be presented to the Indiana Trust Co., Indianapolis, Ind., for collection.

Indiana, Union Traction Co. 5% Bonds dated 1903, have a decree value of $170 per $1,000 bond. See Union Traction Co. of Indiana.

Indianapolis, Crawfordsville & Danville Electric Railway Company. See Girard Trust Company, Phila., Pa.

Indianapolis, Decatur & Springfield Railway Co. See Central Hanover Bank & Trust Co., N. Y. C.

Indianapolis, Newcastle & Eastern Traction Co. See
Fidelity-Philadelphia Trust Company, Phila, Pa.
Indiana Trust Co., Indianapolis, Ind.

Indianapolis, Northern Traction Co. See Fidelity-Philadelphia Trust Co., Phila., Pa.

Industrial Office Building Corporation. See Fidelity Union Trust Co., Newark, N. J.

Industrial Sugar Company. See Clerk of District Court of Denver County, Denver, Colo.

Industrial Trust Company, Providence, R. I. Informed us on 12/22/41, that they hold unclaimed funds for the payment of coupons and/or bonds of the following companies:
AMERICAN CARAMEL CO.
BOSTON DUENWEG MINING CO.
LYNN RUBBER CO.
MEXICO RUBBER CO.
MOUNT HOPE BRIDGE CORP. 2nd Income Conv. 8% dated 6/15/32.
NARRAGANSETT ELECTRIC CO.
PROVIDENCE ATHLETIC ASS'N.
PROVIDENCE & FALL RIVER STREET RAILWAY CO.
PUBLIC LIGHT & POWER CO.
SHREVEPORT PROD. & REF. CO.
SOUTHEASTERN ICE & COLD STORAGE CO.
SOUTHERN CITIES UTILITIES CO.
UNITED ELECTRIC RAILWAYS CO. Prior Lien, Series "B" 4% Bonds due 1946.
WAYLAND MANOR, INC. 1st Mtge. 6's (Bond Paid).
ROGER WILLIAMS REALTY CO.

Installment Mortgage Company (also known as Lumbermens Finance Corporation). See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Insull Utility Investments, Inc. Mr. Garfield Charles, Special Master, located at 100 West Monroe Street, Chicago, Ill., informed us as follows on Dec. 11, 1942:

"The time for filing claims in the equity proceedings, by those who still have in their possession actual debentures (not stock) issued by Insull Utility Investments, Inc., or serial gold notes (not stock) issued by Corporation Securities Co. of Chicago, expires on Dec. 31, 1942.

Unless such claims are filed on or before that date with the Special Master, Garfield Charles, 100 W. Monroe St., Chicago, Ill., the holders cannot participate in the dividends totaling $44.50 per debenture which were authorized in equity proceedings of the Insull Utility Investments, Inc., matter; or the dividend of $47.50 which was authorized in the equity proceedings of the Corporation Securities Co. of Chicago matter.

Thus far, debentures totaling $56,247,000, par value, were filed in the Insull Utility Investments, Inc., matter by approximately 17,500 claimants. The total of the dividends on said debentures (exclusive of the dividends paid in the bankruptcy proceedings, which were terminated early this year) is $2,502,991.50.

In the Corporation Securities Co. of Chicago matter, serial gold notes totaling $18,896,000, par value, were, thus far, filed by approximately 4,000 claimants. The total of the dividends on said serial gold notes in the equity proceedings is $897,560.

The Special Master is holding hundreds of checks, ranging in amount from $4.50 to $400, for the current addresses of claimants or for the surrender of certificates of deposit issued by The Empire Trust Company or The National Rockland Bank of Boston, in the Insull Utility Investments, Inc., matter.

In the Corporation Securities Co. of Chicago matter, many checks, ranging in amount from $47.50 to $237.50, are also held by him for current addresses of claimants or for the surrender of certificates of deposit issued by the Chicago Title & Trust Company.

The time for filing claims in the bankruptcy proceedings expired on Mar. 22, 1933. These proceedings were, in connection with the Insull Utility Investments, Inc., matter, terminated during the early part of this year. A first dividend of $35.61, and a final dividend of $3.42, were paid to claimants in said bankruptcy proceedings.

Thus, if the claimant filed his debenture with the court on or before Mar. 22, 1933, he has, thus far, received dividends totaling $39.03 in the bankruptcy proceedings, and distributions totaling $44.50 in the Equity proceedings, or a grand total of $83.53.

Nothing has been paid in the bankruptcy proceedings of the Corporation Securities Co. of Chicago matter, which are still pending.

The Equity proceedings in both matters will be terminated shortly after the first of next year, and it is expected that a small final liquidating distribution to claimants will then be authorized by the Court."

Insurance Building Corporation. See National Shawmut Bank, Boston, Mass.

Insuranceshares. See City Bank Farmers Trust Company, New York City.

Interborough Metropolitan Company. See Guaranty Trust Company, N. Y. C.

Interborough Rapid Transit Company. See
City Bank Farmers Trust Company, New York City.
Guaranty Trust Co., N. Y. C.

Interborough Realty Co. See United States District Court, N. Y. C.

Intercoast Trading Co. Assets transferred to Intercontinental Corp., a subsidiary of Transamerica Corp. in 1931. Four shares of this stock exchangeable for one share Transamerica ($2.00 par value) plus accrued dividends of $3.53 on each share of Intercoast Trading Co. stock.

Intercontinents Power Company. See City Bank Farmers Trust Company, New York City.

Inter-Mountain Water and Power Company. See International Trust Company, Denver, Colo.

International & Great Northern Railway Company. See Central Hanover Bank & Trust Co., N. Y. C.

International Holding & Investment Co., Ltd. See Montreal Trust Co., Montreal, Que.

International Loan & Trust Co. See Boston Safe Deposit & Trust Company, Boston, Mass.

International Match Corporation. See Brooklyn Trust Company, N. Y. C.

International Navigation Co. of Pa. See Fidelity-Philadelphia Trust Co., Phila., Pa.

International Poultry Sales Co. See Camden Trust Company, Camden, N. J.

International Texas Oil Company. See Witt, John P., & Company, Cleveland, Ohio.

International Traction Co. See
Guaranty Trust Company, New York City.
Bankers Trust Co., New York City.

International Trust Company, Denver, Colorado. Informed us on January 14, 1942, that they hold unclaimed funds for certain securities of the following companies that have not been presented for collection:

COLORADO SUPERIOR MINING COMPANY. First Mortgage Bonds dated December 2, 1912.

NOTICE

THE COLORADO SUPERIOR MINING COMPANY

To all holders of First Mortgage bonds of said Company, dated December 2, 1912:

Take notice that I have in my hands the total sum of $37,950.29, applicable to the payment, pro rata, of the total principal and interest upon the $250,000, principal face value of said bonds, as adjudged by the District Court within and for the City and County of Denver, State of Colorado, by its decree entered July 6, 1928, in cause No. 87716 in said court, entitled The International Trust Company, a corporation, as Trustee, vs. The Colorado Superior Mining Company, et al, by which decree the mortgage securing said bonds was foreclosed. Said $37,950.29 is the amount of proceeds of sale under said decree, applicable to the payment of principal and interest of said bonds, as adjudged by said decree.

Said bonds and interest coupons relating thereto may be presented for payment, pro rata, on January 7, 1929, at the Trust Department of The International Trust Company, Denver, Colorado, my agent and depository for this purpose.

The following are the amounts applicable for payment, and which upon presentation of bonds and interest coupons as stated will be paid thereon:

On the following bonds WITH COUPONS NUMBERED 16 TO 20 ATTACHED THERETO:

Bonds Nos. 1 and 83 to 92, both inclusive, each for principal sum of $1,000, the sum of $146.97 per bond;

Bonds Nos. B-249 and B-260 to B-300, both inclusive, each for principal sum of $100, the sum of $14.70 per bond;

Bonds Nos. C-71, C-72, C-83 to C-400, both inclusive, each for principal sum of $50, the sum of $7.35 per bond.

On all other bonds WITH COUPONS NUMBERED 15 TO 20 ATTACHED THERETO:

Bonds for $1,000, face value, $152.49 per bond;

Bonds for $500, face value, $76.24 per bond;

Bonds for $100, face value, $15.25 per bond;

Bonds for $50, face value, $7.63 per bond.

International Trust Co., Denver (cont.)

Upon the presentation of said bonds and coupons at the time and place above stated, I shall cause to be written or stamped upon the respective bonds the amounts respectively applied and credited thereon as above stated, and upon the several interest coupons the words "Partly Paid", and shall then (through my said agent and depository) return such bonds and interest coupons to the person or persons from whom the same were respectively received.

The aforesaid decree provides, in substance, that the holders of any of said bonds and interest coupons who shall fail to present the same for payment, in whole or in part, at the time and place specified in this notice, shall not be entitled to payment of any interest thereon out of the proceeds of sale accruing after the date fixed herein for presentation thereof.

Dated, Telluride, Colorado, December 19, 1928.

J. Finnegan,
Sheriff, San Miguel County, Colorado.

First publication, December 22, 1928.
Last publication, January 5, 1929.

DENVER CITY TRAMWAY CO. The First & Ref. 5% Bonds due 1933 have a decree value of $398.20 per $1,000 bond. Payments on unstamped bonds were made by the International Trust Company, Denver, Colo. All funds paid out.

DENVER & SALT LAKE R. R. The First Mortgage Bonds due 1943 have a decree value of $208.65 "Graduated Interest" and $212.64 "Full 5% Interest" per $1,000 bond. Collect on unstamped bonds from the International Trust Company, Denver, Col.

DENVER UNION WATER COMPANY. The unstamped preferred and common stock of this company has a liquidating value of $28 per share (representing three distributions), payable at the International Trust Company, Denver, Col., or E. S. Kassler, Pres., Denver, Col.

INTER-MOUNTAIN WATER AND POWER COMPANY. C/D for First Mortgage 7% Serial Gold Bonds Under Deposit Agreement Dated July 16, 1929:

The following payments were made in liquidation by the International Trust Company, Denver, Colorado:

2/17/1931	4½%
6/22/1931	2%
7/1/1932	2%
1/5/1933	4%
7/5/1933	2%
5/1/1934	2%
2/1/1935	2%
2/20/1937	1½%
12/30/1938	1.13% Final

KENNICOTT - PATTERSON WAREHOUSE CORP. The International Trust Co., of Denver, Col., made a payment of $59 on each $1,000 First Mortgage 6% Bond due 1930-45.

NORMAN APARTMENTS, 6½% Gold Bonds Not Deposited Under Deposit Agreement Dated November 30, 1931.

TO HOLDERS OF 6½% GOLD BONDS SECURED BY THE NORMAN APARTMENTS:

You are hereby notified that The International Trust Company, as Trustee, holds the sum of $28,484.84 for payment on account of the above bonds which have not been deposited under the terms

International Trust Co., Denver (cont.) of deposit agreement dated November 30, 1931, representing the net proceeds applicable to said bonds remaining from the foreclosure sale of the property securing said bonds.

The proportionate amounts of the said sum of $28,484.84 available to be credited or paid on the bonds are as follows:

For each $1,000 bond having 8/15/32 and susbequent coupons attached $630.77

For each $500 bond having 8/15/32 and subsequent coupons attached..........$315.39

For each $100 bond having 8/15/32 and subsequent coupons attached............$63.08

Pursuant to Order of Court entered herein on November 26, 1935, you are hereby notified to present your bonds at the office of The International Trust Company, Denver, Colorado, for partial payment and credit, as hereinabove stated.

Holders of Certificates of Deposit issued by The Boatmen's National Bank of St. Louis, showing their bonds to have been deposited under a certain deposit agreement dated November 30, 1931, are not to send in such Certificates of Deposit as the above sum was paid the Trustee to be distributed only to holders of non-deposited bonds, and not to the deposited bonds which participate in the foreclosure purchase of the property through the Bondholders Committee.

Dated at Denver, Colorado, this 16th day of December, A. D. 1935.

The International Trust Company,
Trustee.

Final distribution $12.66 per $1,000 bond.

International Vegetable Oil Co., Inc. Properties and assets were purchased by Wesson Oil & Snowdrift Co., Inc., 1936, for $650,000 cash.

Interprovincial Brick Co. of Canada, Ltd. $140,700 of 7% preferred received new 8% preferred stock share for share, or the $140,700 of preferred and the old $200,000 of common stock will receive $150,000 new 8% preferred stock and $370,000 of new common stock of Interprovincial Brick Co., Ltd.

Interprovincial Clay Products, Ltd. The $147,900 of 8% Guar. Preferred Stock will be exchanged for $147,900 8% preferred stock and $29,580 of common stock of Interprovincial Brick Co., Ltd.

Interstate Co., (The). See First Trust Company, St. Paul, Minn.

Interstate Equities Corporation. See City Bank Farmers Trust Company, New York City.

Interstate National Bank of Texarkana, Tex. The Texarkana National Bank of Texarkana, Tex., informed us that liquidating dividends amounting to 40% were paid to stockholders of the above bank in 1896 or 1897. Any unclaimed funds are probably held by the State Banking Dept. of Texas, or the bank's successor.

Interstate Window Glass Corporation. See Guardian Trust Co., Cleveland, Ohio.

Investors Association, Reno, Nev. Dissolved 1934. Liquidating dividend $4.81 plus one share of Crown, Zellerbach Corp. Common paid on each share.

Investors Capitol Corp. Incorporated in New York in 1927 and was dissolved in 1936. According to reports received from Mr. Lawrence Rukeyser, President of the company, located at 1475 Broadway, New York City, the assets were liquidated, and the proceeds were distributed to the Class A Preferred $50 par stock at the rate of 25c per share, which represented the final liquidating dividend. The other shares are worthless.

Investors Equity Co., Inc. Assets sold to Tri-Continental Corp. Stockholders received ½ share of Tri-Continental and one share of Equity Shares, Inc., for each share held.

Investors Trustees Foundation of U. S., Inc. See Chase National Bank, N. Y. C.

Invincible Oil Corp. Under plan of liquidation in Dec., 1924, stock was exchanged share for share for stock of the Louisiana Oil Ref. Corp. The Arkansas Natural Gas Corporation, Shreveport, La., confirmed the above in January, 1942. See Louisiana Oil Refining Corporation for liquidating dividend.

Ione & Eastern R. R. This road was sold for $225,000. The amount due for principal and interest of the company's bonds aggregated $423,217. Bonds that are unstamped apparently have a decree value.

Iowa Central Railway Company. This road was sold in 1911 to the Minneapolis & St. Louis Railroad Co., now located at Northwestern Bank Bldg., Minneapolis, Minn. One share of preferred and 9 shares of common stock of Minneapolis were exchanged for 10 shares of Iowa Preferred. One share of Minneapolis Common was exchanged for 2 shares of Iowa Common.

Iowa Land & Loan Co. Liquidated over 30 years ago. A distribution of about 90% was believed to have been made on the capital stock.

Ipswick Mills. Stock has a liquidating value of $3.50 per share.

Iroquois Share Corporation. See Atlas Corporation.

Irving Trust Company, 1 Wall Street, New York, N. Y. Informed us as follows in March, 1942:

ARLINGTON APARTMENTS, INC., Pittsburgh, Pa. Plan of readjustment was declared effective on Jan. 1, 1939, in accordance with the plan the second mortgage bonds were cancelled. Pursuant to the plan, depositors of First Mortgage 6½% Bonds are entitled to receive V. T. C. for stock of Arlington Corp. at the rate of 1 share of stock for each $100 bond deposited, other than those deposited by F. H. Smith & Co. Certificates of Deposit should have been sent to the Irving Trust Company of New York City. F. H. Smith & Co., holders, received 6/10ths of a share of new stock for each $100 bond. Cash distributions on the Smith bonds amounted to $22.80 per $100 bond. To others $38 per $100 bond.

1st—10/23/35, $4 per $100 bond other than than those deposited by F. H. Smith & Co.

2nd—3/23/36, $30 per $100 bond other than those deposited by F. H. Smith & Co.

3rd—12/1/36, $2 per $100 bond other than those deposited by F. H. Smith & Co.

4th—6/8/38, $2 per $100 bond other than those deposited by F. H. Smith & Co.

Total $38.

1/18/39, 6/10 sh. of V/T for capital stock per $100 bond other than those deposited by F. H. Smith & Co.

Irving Trust Co., N. Y. (cont.)

ATLANTIC FRUIT & SUGAR CO. The 8% bonds due 1949 have a decree value of $.70 per $1,000 bond. Collect on unstamped bonds from the Irving Trust Company, New York City.

ATLANTIC HOLDING COMPANY. The common stock and Voting Trust Certs. for Common Stock of this company has a liquidating value of $1.28 per share in cash and 4 shares of common stock of the Atlantic Fruit Co. for each share of common stock of Atlantic Holding Co. Collect from the Irving Trust Company, New York City.

BIRMINGHAM, SHEFFIELD & TENNESSEE RIVER RAILWAY COMPANY. The property of this company was foreclosed in 1895 and was reorganized as the Northern Alabama Railway Company. There are certain First Mortgage 5% Bonds due April 1, 1929, outstanding that have a liquidating value of about $139.76 per $1,000 bond, payable at the Irving Trust Company, 1 Wall St., New York City, successors to the Knickerbocker Trust Company, former Trustees of the bonds.

BLACK BAND FUEL CO. As agent for Voting Trust Certs. of Preferred and Common Stock the following liquidation payments were made:

Preferred Stock (Voting Trust)
7/10/18—$25 per share—Pfd. Liq. No. 1
10/18/18—$25 per share—Pfd. Liq. No. 2
1/13/19—$25 per share—Pfd. Liq. No. 3
6/12/19—$25 per share—Pfd. Liq. No. 4
Common Stock (Voting Trust)
9/11/29—$12.50 per share—Com. Liq. No. 1
9/22/29—$12.50 per share—Com. Liq. No. 2
11/17/19— $3.50 per share—Com. Liq. No. 3

Collect from the Irving Trust Company, New York City.

BROOKLYN FERRY COMPANY. The Irving Trust Company of New York City informed us as follows on Nov. 12, 1937: "Your letter of Nov. 9th concerns a Certificate of Deposit issued by Knickerbocker Trust Co. (one of our former names) for First Consolidated Mortgage 5% Bonds of the Brooklyn Ferry Co. Our recent records show that the Consolidated Mortgage was foreclosed and the property purchased by depositing Consolidated Mortgage bondholders, subject to a First Mortgage of $1,000,000. Title of the property was taken in the name of the New York Terminal Co. In 1917 the First Mortgage became due and was foreclosed. The proceeds derived from the sale were sufficient only to pay a small amount on the First Mortgage Bonds. It therefore appears that the Certificates of Deposit representing First Consolidated Mortgage 5% Gold Bonds are without value."

BRUNSWICK CONSTRUCTION CO. The First Consolidated Mortgage 4½% Bonds due 1923 have a decree value of $323.99 per $1,000 bond, representing two payments. Collect on unstamped bonds from the Irving Trust Company, New York City.

CITIZENS GAS COMPANY OF BRIDGEPORT. First Mortgage 6% Bonds due 1935. Property sold under foreclosure in 1901. Distribution of $100 per $1,000 bond. All bonds stamped—no further distribution. Irving Trust Co., N. Y. C., acted as paying agent.

Irving Trust Co., N. Y. (cont.)

COLUMBUS & NINTH AVENUE R. R. The First 5% Bonds due 1933 received securities of the New York City Omnibus Corp. and cash held by the Irving Trust Company, New York City. Each $1,000 bond with March 1, 1920, and subsequent coupons attached, received 4½ shares of stock of the New York City Omnibus Corporation and $91.57 in cash.

CORCORAN COURTS CORPORATION, Washington, D. C. Payments authorized to date: 1st Mort. 7% Bonds due 7/1/35 redeemed at $96.50 per $100. 1st Mort. 7% Bonds due 7/1/34 redeemed at $95 per $100. Collect from the Irving Trust Company, New York City.

DELANCEY-CLINTON REALTY CO. The First 6½ Bonds due 1940 have a decree value of $53.82 per $1,000 bond with May 15, 1931, and subsequent coupons attached. Collect on unstamped bonds from the Irving Trust Company, New York City.

DOMESTIC EXCHANGE NATIONAL BANK, New York City (1899). Name changed to National Commercial Bank of New York. The stock has a liquidating value of 95%. We refer you to the Irving Trust Company, New York City, for further information.

ELKIN AND ALLEGHANY RAILWAY COMPANY. First and Ref. 6% Bonds due 1944 were wiped out through foreclosure. The First Mtg. Bonds, which were prior to this issue, received stock in a new company. Our records show that the information may have been obtained from the Irving Trust Company, New York City.

GEORGIA COAST & PIEDMONT RAILROAD. First Mortgage 5% S. F. Bonds due 1962 have a decree value of $30.35 per $1,000 deposited bond, and $83.067 per $1,000 undeposited bond, payable at the Irving Trust Co., New York City. The mortgage securing the First Mortgage 5% Bonds due 1946 was foreclosed about 1919 and all but $1,000 principal amount of these bonds were located and decretal payments made thereon. The Guaranty Trust Co. of New York City informed us in 1935 that the Judge of the U. S. District Court for the Southern District of Georgia, Eastern Division, before whom the foreclosure proceedings were held, ordered the publication of the notice requiring bondholders to file their claims before a specified date or be forever barred. This notice ran for a considerable time and at the expiration of the time given, the Court ordered the funds distributed. There are now no funds available for any unstamped bonds, which are without value.

HUDSON RIVER ELECTRIC POWER CO. The property of this company was foreclosed, and the proceeds realized from the sale were sufficient to pay $274.66 on each $1,000 First Mortgage 5% Bond dated 1904, with 8/1/08 and subsequent coupons attached. Court order 5/3/12. Additional distribution $75.20 per $1,000 bond. Court order 3/7/13. Unstamped bonds should be presented to the Irving Trust Co., New York City, for collection. Refer to the New England Trust Co. Depositary re: bonds deposited under reorganization plan.

HUDSON RIVER POWER TRANSMISSION CO. The Ref. Bonds dated

Irving Trust Co., N. Y. (cont.)

1905 have a decree value of $789.79 per $1,000 bond, with 10/1/08 and subsequent coupons attached. Additional distribution of $6.66 per $1,000 bond. Collect from the Knickerbocker Trust Company, New York City, now Irving Trust Company.

HUDSON TOWERS, INC. The First Mortgage 6½% Bonds due 1925-35 have a decree value of $8.14 per $1,000 bond. Collect on unstamped bonds from the Irving Trust Company, New York City. The deposited bonds received $3.94 per $1,000 bond.

INTERNATIONAL MATCH CORPORATION. See under Brooklyn Trust Company, 26 Broad St., N. Y. C.

LANDOVER HOLDING CORPORATION. Value of Class "A" Stock. In liquidation. The first distribution of capital assets to stockholders was made about May 8, 1926, as follows: Each holder of Landover Class "A" Stock received for each share of said stock one share of common stock of the Willys-Overland Company. This distribution was made by the Irving Trust Company, New York City, and stamped accordingly. Second distribution: The Irving Trust Company of New York City distributed $18 a share to holders of Class "A" Stock of record Jan. 26, 1928 on Feb. 1, 1928. Third distribution: By order of the Circuit Court No. 2 of Baltimore, Md., a liquidating distribution of $1.50 per share was payable Dec. 28, 1931, to Class "A" stockholders on delivery of their stock certificates to W. Ainsworth Parker, Receiver, at 1904 First National Bank Bldg., Baltimore, Md. It is our opinion that the first and second distributions are being made by the Receiver at the present time. If you have not received any of the distribution, we advise you to send your stock direct to the Receiver, and if the Irving Trust Company is making the other distributions the stock can then be presented to them.

LIBBY'S HOTEL CORP. The First 7% Bonds due 1926-36 are worth par. Present to the Irving Trust Company, New York City, for collection.

NATIONAL WATER SUPPLY COMPANY. The property of this company was sold at foreclosure in September, 1909, and the amount received from the sale was sufficient to pay the noteholders $22.18 per $1,000 note, payable at the Irving Trust Company, New York City. These notes were secured by a deposit of First Mortgage 5% Gold Bonds due Feb. 1, 1932. The amount recoverable on the First Mortgage Bonds was equal to about $18.77 per $1,000 bond, payable at the United States District Court for the Eastern District of Virginia, Norfolk, Va. These funds have probably been turned over to the United States Treasury. These funds may be obtained by making proper application to the court at Norfolk, and submitting the signed Order and Petition to the Court of Claims at Washington, D. C., for collection.

NEW AMSTERDAM CO. F. H. Smith Bonds, New Amsterdam Apts., Washington, D. C. The Irving Trust Company of New York City made a payment of $50 on each $100 First and Ref. 6½% Bond due 1932-43. 11/30/34 $10 per $100 bond. 2/7/36 $40 per $100 bond. 8/5/36 $15 per $100 bond.

Irving Trust Co., N. Y. (cont.)

NORTH AMERICAN LIQUIDATION COMPANY. Liquidated by the Irving Trust Company, New York City. 1st distribution, 1919, 50 cents per share. 2nd and final distribution, 1922, 15 cents per share.

136 EAST 36TH ST. CORPORATION (Murray Hill Apartments). The Irving Trust Company, of New York City, made a payment of $447.07 on each undeposited $1,000 First 6½% Bond due 2/15/32 with 2/15/32 coupons attached; $446.87 on each $1,000 bond maturing after 2/15/32 with 2/15/32 coupons attached. Coupon Bonds due 1926-31 were paid by American Bond & Mortgage Company. Additional payment: $42.16 per $1,000 bond due 2/15/32. $1.38 per $30 coupon due 2/15/32. $42.12 per $1,000 bond due after 2/15/32. $1.38 per $30 coupon due 2/15/32. City Bank Farmers Trust Co., New York City, depositary for these bonds.

PAN HANDLE TRACTION COMPANY. The First Mortgage 5% Bonds due 1932 are exchangeable for stock of the reorganized company on the basis of 10 shares of stock for each $1,000 bond. Liquidation payment made against stock held against outstanding bonds. 1st liquidation payment Oct., 1938, $10 per share. 2nd liquidation payment Feb., 1939, $15 per share. 3rd liquidation payment Dec., 1939, $6 per share. Final liquidation payment Feb., 1940, $3 per share. The bonds should be presented to the Irving Trust Company of New York City.

PARK CHAMBERS, INC. The Irving Trust Company of New York City made a payment of 80% of the face value of the First 6% Bonds due 1935-38. The deposited bonds received par. 1st distribution $763.06513 per $1,000 bond, $21.3877 per $30 coupon due 6/1/32. 2nd distribution and final payment $65.60186 per $1,000 bond, $1.83872619 per $30 coupon due 6/1/32. Total distribution $828.6669 per $1,000 bond, $23.2264 per $30 coupon.

PELHAM TERRACE APTS. The Irving Trust Co., of New York City, made a payment of $40 on each $100 First Mortgage 7% Bond due 1926-34, represented by a C/D. 12/7/34 1st Mort. 7% Bonds $5 per $100. 9/20/35 1st Mort. 7% Bonds $40 per $100. 7/17/36 1st Mort. 7% Bonds $25 pa. 2nd Mort. Bonds and 1 share of capital stock for each $100.

PHYSI-SURGE-RHUE, INC. (Hudson Towers). The First Mortgage 6½% Bonds due 1925-35 have a decree value of $8.14 per $1,000 bond. Collect on unstamped bonds from the Irving Trust Company, New York City. The deposited bonds received $3.84 per $1,000 bond. $7.54 per $1,000 bond, 30c for June, 1929, coupon, 30c for Dec., 1929, coupon. Total $8.14.

PITTSBURGH & WESTERN RY. CO. The preferred stock was liquidated at $12.37½ per share. Collect from the Knickerbocker Trust Company, Depositary, New York City.

SANTA CECILIA SUGAR CORPORATION. The First Mortgage Bonds have a liquidating value of $185.91 per $1,000 unstamped bond at the Irving Trust Company, New York City. The First & Ref. Bonds are worthless. Depositing bondholders received securities of the Ingenio Santa Cecilia, S. A.

SEVENTH REGIMENT VETERANS CLUB. Incorporated in New York on

Irving Trust Co., N. Y. (cont.)
Jan. 28, 1899, and owned a club at 756 Fifth Ave., New York City. Mr. H. W. T. Mali, a former director of the Knickerbocker Trust Company, was an officer of the club. We understand that the Irving Trust Company, 1 Wall St., New York City, successors to the Knickerbocker Trust Company, holds certain unclaimed funds that are payable on the coupons of the bonds that were issued by the club. There were no payments made on the principal of the bonds.

SHERMAN, SHREVEPORT & SOUTHERN RY. The First Mortgage 5% Bonds, due 1943, have a decree value of $150 and $208 in cash, and 8 shares of common stock of the Missouri, Kansas & Texas R. R., for each $1,000 bond. Collect from the Central Hanover Bank & Trust Company, New York City. C/D for these bonds probably received the same at the Irving Trust Company, New York City. These payments were made pursuant to an order made Dec. 3, 1926, by the United States District Court, Dallas, Tex. The C/D holders who deposited bonds with any of the Dec., 1915, June and Dec., 1916, June, 1917, and June 1920 coupons missing will in accordance with Oct., 1924 instructions of the Comm. receive funds representing the balance remaining after $4 per missing coupon has been deducted from the $150 payment these were entitled to and 6½ share of common stock of M. K. & T. R. R. instead of the 8 shares provided for. Should bonds only have the Dec., 1915, coupon, monies representing the balance remaining after $4 per coupon has been deducted from $150 payment and 7 7/10 shares of common stock of M. K. & T. R. R. instead of 8 shares provided for will be given to the holders.

SHERMAN, SHREVEPORT & SOUTHERN RY. C/D for First Mortgage 5% Bonds due 1943. See under Central Hanover Bank & Trust Co., N. Y. C.

SHERMAN SQUARE APARTMENTS (Yona-Varah Realty Corporation). First Mortgage 6½% Bonds, due 1936, received the following payments in liquidation from the Irving Trust Company, New York City:

Bonds Maturing 8/15/29
8/6/30—$652.90 per $1,000 bond
4/1/31—$219.06 per $1,000 bond
5/15/36— $3.38 per $1,000 bond

Other Maturities
8/6/30—$652.90 per $1,000 bond
4/1-31— $62.01 per $1,000 bond
5/15/36— $7.50 per $1,000 bond

The Irving Trust Company informed us that no further payments will be made.

60 UNIVERSITY PLACE CORP. (Wordsworth (New York).) The Irving Trust Co., of New York City, made payment on each $1,000 First Mortgage 6½% Bond as follows:

$841.86 per $1,000 bond due 7/15/32 with 7/15/32 coupons
750.69 per $1,000 bond due 1/15/33 with 7/15/32 coupons
750.46 per $1,000 bond due 7/14/33 with 7/15/32 coupons
748.40 per $1,000 bond due 1/15/34 with 7/15/32 coupons
751.07 per $1,000 bond due 7/15/34 with 7/15/32 coupons and subsequently.

SMITH, F. H., BLDG., INC. (Washington D. C.). The C/D were paid by the Irving Trust Company, New York City; received $25.25 per $100 1st and final payment; the actual bonds were paid by the American Security & Trust Company, Washington, D. C. The Central Trust Co., of Frederick, Md., made a payment of $25.25 on each $100 First 6½% Bond due 1929-37.

SPOKANE INTERNATIONAL RAILWAY COMPANY, COEUR D'ALENE AND PEND D'OREILLE RAILWAY COMPANY. Notice that New Securities are Ready for Distribution. To Holders of First Mortgage 5% Bonds of said Railway Companies: The new Income Mortgage 4½% Bonds, Series A, of the New Company, Spokane International Railroad Company, and Escrow Receipts for the Common Stock of said New Company are now ready for distribution. Pursuant to the Plan of Reorganization and in accordance with the Order Directing Transfer of Assets, dated September 20, 1941, of the District Court of the United States for the Eastern District of Washington, Northern Division, holders of the First Mortgage 5% Bonds (hereinafter called the Old Bonds) of said Railway Companies are entitled to receive in exchange for each $1,000, principal amount, the following: $600, principal amount, Income Mortgage 4½% Bonds, Series A, dated February 1, 1940, of the New Company; Escrow Receipts for 6 shares of Common Stock without par value of the New Company; and $56.25 (less such amount, if any, as may be withheld in respect of Federal income taxes thereon). The new securities and cash can be obtained from Irving Trust Company, as Distributing Agent, Corporate Trust Department, 1 Wall Street, New York, N. Y., upon surrender of the Old Bonds bearing all the appurtenant coupons maturing on and after July 1, 1933, accompanied by a letter of transmittal in the form available at the office of said Distributing Agent and (except in the case of domestic corporations) an ownership certificate in the form available at said office. New York, October 2, 1941. Frederic W. Ecker, Frederick G. Herbst and Russell M. Van Kirk, Reorganization Managers.

SUBURBAN LIGHT & POWER CO. C/D's for 6% Series A Bonds due 1948. See under Chemical Bank & Trust Co., N. Y. C.

SUBURBAN LIGHT & POWER CO. The 6% Series A Bonds, due 1948, with Dec. 1, 1929, and subsequent coupons attached, have a decree value of $32 per $1,000 bond. Collect on unstamped bonds from the Chemical Bank & Trust Company, New York City. All C/D's surrendered for payment. C/D for the First Mortgage Coll. 5½% Series A Bonds, due 1952 received $910 per $1,000 Certificate from the Irving Trust Company, New York City. The actual bonds received $850 per $1,000 bond from the New York Trust Company, New York City.

TANANA VALLEY R. R. The First Mortgage 6% 20 yr. D. S. Gold Bonds due 12/1/26 probably have value with the Irving Trust Company, New York City. Property sold under foreclosure 1917. All outstanding bonds were deposited under agreement dated June 7, 1917. C/D holders received the following distributions:

1st Dist. Feb., 1918—$474.27 per $1,000 p. a

Irving Trust Co., N. Y. (cont.)
2nd Dist. Nov., 1922—$1.416 per $1,000 p. a.
3rd and Final Dist., Oct., 1931, $.57 per $1,000 p. a.

TOLEDO & OHIO CENTRAL EXTENSION R.R. Value of First Gen. Mortgage 5% Bonds due 1911. The New York Central System, located at 466 Lexington Ave., New York City, informed us as follows on April 19, 1940: "Pursuant to an old agreement with the holders of The Toledo & Ohio Central Extension Railroad Company 5% First Mortgage Bonds due Nov. 1, 1938, Nos. 1 to 300, inclusive. The Toledo & Ohio Central Railway Company, whose properties were subsequently leased to The New York Central Railroad Company has (conditioned upon coupons appertaining to 256 of such bonds being presented), purchased said coupons as they became due, at the rate of $15 each, but neither the Toledo & Ohio Central nor its lessee is in any way responsible for the principal, and the said bonds are not an obligation of either company. From available information we find that the properties of the Toledo & Ohio Central Extension Railroad Company were sold under proceedings to foreclose its mortgages and in 1900 were conveyed to the Marietta, Columbus and Cleveland Railroad Company. In 1916 such properties were again sold at Judicial sale and were bid in in the interest of the Black Diamond Coal Company, which company conveyed that part of the road from Palos to the Black Diamond Mine (Lathrop, Ohio), some sixteen miles to Federal Valley Railway Company. The rest of the road was dismantled. We are not aware of any distribution and know of no source from which the holders of the bond described above could expect to realize anything on the principal at maturity." The Irving Trust Co., N. Y. C., informed us that funds held by them are only payable to holders of Nov. 1, 1893, coupons which had a lien on the mortgaged property superior to the lien of the bonds in accordance with Foreclosure Decree dated March 9, 1900. 1st Paymt. $19.33 for each $25 coupon. Final Paymt. $2.43 for each $25 coupon. Total, $21.76.

Isham Garden Apts. See H. S. H. Holding Corporation.

Island Oil & Transport Corp. See New York Trust Co., N. Y. C.

Island Pineapple Co., Ltd. Dissolved. Preferred stockholders received $25 per share or stock of Hawaiian Pineapple Co., Ltd. The balance went to the common stockholders.

Island Refining Corporation. See
Bank of the Manhattan Company, New York City.
Manufacturers Trust Co., N. Y. C.

Italian Submarine Cable Company. See City Bank Farmers Trust Company, New York City.

Itasca Paper Co. See First Trust Company, St. Paul, Minn.

J

J. F. I. Construction Co., Inc. (Bernade Apts.), Brooklyn. See Bank of the Manhattan Company, New York City.

J. F. I. Construction Co., Inc., (Howard Arms). See Bank of the Manhattan Company, New York City.

J. F. I. Construction Co., Inc. (Ponce de Leon Apts.). See Bank of the Manhattan New York City.

Jador Realty Corporation (The Milburn). See Bank of the Manhattan Company, New York City.

Jamaica Estates. See Title Guarantee & Trust Co., 176 Broadway, New York City.

James River Bridge Corp. See National Shawmut Bank, Boston, Mass.

Jarvis Conklin Mortgage Trust Company. Organized in Missouri and carried on an extensive business in western mortgages. On Nov. 1, 1886, the company entered into the following arrangement—The Mercantile Trust Company of New York, now the Bankers Trust Company, was made Trustee for $1,325,000 of Debenture Bonds, secured by $1,328,279 of mortgage and notes. On Jan. 1, 1899, the New England Safe Deposit Company of Missouri, was made Trustee for $1,991,212 of Debentures, secured by $2,145,200 of mortgages and notes. The Boston Safe Deposit & Trust Company of Mass., was made Trustee for $310,000 of Debenture Bonds, secured by $311,621 of notes and mortgages. The New England Safe Deposit Company was made Trustee for another issue of $886,775 of bonds, secured by $880,000 of notes and mortgages. The Law Guarantee & Trust Co., of Great Britain, was made Trustee for $896,000 of bonds. Mr. B. Alfred Tryer of Winslow, Cheshire, Eng., was made Trustee for $1,939,393 of bonds secured by $1,943,260 of notes and mortgages. When the company defaulted on the various notes and mortgages, receivers were appointed on Sept. 28, 1893. The schedule filed on May 31, 1895, showed an indebtedness of $8,383,449.64 and contingent liabilities of $10,506,895. The collateral held by the various Trustees was sold for the benefit of the Debenture Bonds and several payments were made thereon. We received the following letter from Mr. W. C. Meyers, Asst. Secy. of the Bankers Trust Company of New York City, dated Feb. 3, 1938: "Bankers Trust Company is successor by merger to The Mercantile Trust Company, Trustee for the Debentures of the above mentioned Mortgage Company. As you are no doubt aware a great part of the records of The Mercantile Trust Company was destroyed by fire in Jan. 1912, and the information which we have in our files at the present time is meager. It appears that the Debentures were originally issued against deposit of not less than the face amount of real estate mortgage and other securities. It further appears that the company defaulted on the interest payment due Sept. 1, 1893, and thereafter. On Sept. 28, 1893, Samuel M. Jarvis of Kansas City, Mo., and Roland R. Conklin, of New York, were appointed Receivers by the United States Circuit Court for the Second Judicial District, Southern District of New York. In the Commercial and Financial Chronicle for June 30, 1894, we find that The Mercantile Trust Company arranged to sell the notes pledged under Series A, B, C, D, E, F, G, I, J, K, L, N, P, and Q on July 19, 1894. The Chronicle for July 21, 1894, further states that these notes were sold for 40% of their face value to Henry W. Cannon, Chairman of the Reorganization Committee, which had 99% of the Debentures on deposit. A letter in our files dated Dec. 7, 1897, indicates that the majority of the Debentures had come into the possession of the North American

Trust Co., although this letter does not state in what capacity these Debentures were held. The letter indicates that the latter mentioned company held $1,274,800 principal amount of Debentures and that $51,000 principal amount were outstanding in the hands of the public. A cancelled $500 Debenture Bond Series N, dated March 1, 1888, due March 1, 1898, with interest at 6% which is in our possession bears the following: (1) The sum of $41.75 being a dividend of .0835% has been paid hereon from the general assets of the Jarvis Conklin Mortgage Trust Co., pursuant to decree of U. S. Circuit Court of the Southern District of New York, filed March 2, 1897. Roland R. Conklin and Joseph C. Willets, Receivers. (2) Default having been made on the within Debenture and the securities therein mentioned having been sold and the proceeds of such sale together with all money in the possession of the Trustee applicable thereto having been applied to the payment of said Debenture, the owner and holder of such Debenture hereby acknowledges receipt of a dividend of 49.749% of the par value of such Debenture and releases the Trustee from all liability thereon and authorizes the cancellation of this certificate. (Signature of bondholder.) A cancelled $100 bond of Series Q, dated Sept. 1, 1888, due Sept. 1, 1898, which is in our possession bears the latter mentioned stamp, the percentage however being 47.837. At the present time, we do not hold any funds applicable either to Debentures or coupons, nor do our files contain any record of the disbursement of such funds." The Boston Safe Deposit & Trust Company of Boston, Mass., informed us on Jan. 28, 1938, that they made the following cash distributions to the bondholders in 1894 as the result of the sale of collateral held by them as Trustee, to secure the Debentures:

Series	Bonds Issued	Per. of Cash Dis.
M	$98,500	45.364%
O	92,500	42.506%
R	89,900	52.13 %
S	30,000	45.345%

We received the following letter from the Board of Trade, Companies Department, 4 Central Bldgs., Matthew Parker Street, London, S. W. 1., Eng., dated March 4, 1938: "With reference to your letter of the 26th of Jan., I am directed by the Comptroller of the Companies Dept. to inform you that no reference to any Debenture bonds of the above company appears in the accounts furnished in the liquidation of the Law Guarantee Trust and Accident Society Limited which went into voluntary liquidation on the 13th Dec. 1909, and became dissolved on the 19th March, 1923. Dividends amounting to 19/6½ on the £ were paid to the creditors in that liquidation, certain unclaimed sums being paid into the Companies Liquidation Account and it is possible that the name of the Debenture bondholders in question may figure amongst those to whose credit these amounts were paid in. I am to add that the Chief Accountant of the Supreme Court Pay office states that he is unable to trace any record of the opening of an account in the books of his office in connection with the above company."

Jeannette Savings and Trust Company, Jeannette, Pa. Changed its name to First Bank and Trust Company, Jeannette, Pa., on Feb. 17, 1931. On May 14, 1934, the latter was absorbed through reorganization by the First Jeannette Bank and Trust Company.

Jersey City Water Supply Co. Controlled by New Jersey General Security Co., located at Jersey City, N. J. The First National Bank of New York City, informed us on April 13, 1917, that the company has miscellaneous securities and cash amounting to about $250,000 to $260,000 and the stock has a book value of from $25 to $26 per share. On Oct. 10, 1911, the company received $6,992,000 from the City of Jersey City representing the purchase price of the property. The First National Bank purchased the bonds at par and interest. The stock was reduced from $1,000,000 to $10,000 on Oct. 13, 1911, at which time a liquidating dividend of $99 per share was paid. In Dec. 1935, a dividend of from 35c to 55c per share was paid. The final liquidation of the company will not be consummated until certain litigation has been disposed of. According to various opinions, the company will be successful in the suit, and in the final liquidation the stockholders may receive from $18 to $22 per share. In the event of an adverse decision the stockholders will receive nothing.

Jessup & Moore Paper Company. See Land Title Bank & Trust Co., Phila., Pa.

John Johnson Co. See Guaranty Trust Company, New York City.

Johnson Company, Inc. (Ohio). See Cleveland Trust Co., Cleveland, Ohio.

Johnson-Cowdin-Emmerich, Inc. See New York Trust Co., N. Y. C.

Johnston Tin Foil & Metal Company. See City Bank Farmers Trust Company, New York City.

Jones Bros. Ltd. See Toronto General Trusts Corporation, Toronto, Ontario.

Jorverse Realty Corporation (Poplar Way Apts.), Rochester, N. Y. See Manufacturers Trust Co., N. Y. C.

Jose Maria Herrera y Gaston. See Trust Co. of Cuba, Havana, Cuba.

Jubilee Syndicate. See Chartered Trust & Executor Co., Toronto, Ont.

Julius Kayser Company. See Kayser, Julius, Company, under City Bank Farmers Trust Company, New York City.

Junction Deep Leads of Victoria, Ltd. (Eng.). Certain unclaimed dividends due on stock of this company have been turned over to The Comptroller, Board of Trade, Companies Dept., Great George St., London, Eng.

K

Kaministiquia Pulp & Paper Co., Ltd. The bonds have a decree value of 29.15%, representing two payments. The second was the final payment. Collect from the Capital Trust Company. Perhaps this bank is in Canada.

Kanawha & Hocking Coal & Coke Co. See Bankers Trust Co., N. Y. C.

Kanawha & Ohio Railway Company. See United States District Court, Cincinnati,

Kansas City, Fort Scott & Memphis RR. See Old Colony Trust Co., Boston, Mass.

Kansas City, Leavenworth & Western Railway. See Cleveland Trust Co., Cleveland, Ohio.

Kansas City, Memphis & Birmingham RR. See Old Colony Trust Co., Boston, Mass.

Kansas City, Mexico & Orient Railway. See United States District Court, Topeka, Kansas.

Kansas City & Omaha Railroad Company. See Central Hanover Bank & Trust Co., N. Y. C.

Kansas City, Outer Belt & Electric Railroad Co. See
Chemical Bank & Trust Co., N. Y. C.
United States District Court, Topeka, Kansas.

Kansas City & Pacific Railroad Company. See City Bank & Farmers Trust Company, New York City.

Kansas City & Southern Railway Co. See City Bank Farmers Trust Co., N. Y. C.

Kansas Investment Company. See Boston Safe Deposit & Trust Company, Boston, Mass.

Kansas Midland Railroad Company. See United States District Court, Wichita, Kansas.

Kansas & Nebraska Railroad. See City Bank Farmers Trust Co., N. Y. C.

Kansas Pacific Railroad Company. See United States District Court, Topeka, Kansas.

Karl Springer Exploration Co., Limited. See Chartered Trust and Executor Co., Toronto, Ontario.

Kaybro Realty Co., Inc. See Bank of the Manhattan Company, New York City.

Kayser, Julius, Company. See City Bank Farmers Trust Company, New York City.

Keebler Weyl Baking Co. See New York Trust Co., N. Y. C.

Keith-Albee Chester Theatre. See Manufacturers Trust Co., N. Y. C.

Kellogg (Spencer) & Sons, Inc. See Marine Trust Company, Buffalo, N. Y.

Kelsey-Hayes Wheel Corp. Now Kelsey Hayes Wheel Co.

Kelsey Motor Company. See Fidelity Union Trust Company, Newark, N. J.

Kenmore Hall (145 East 23rd Street Corp.). See Continental Bank & Trust Co., N. Y. C.

Kennebec County, Clerk of Courts, Augusta, Maine. In December, 1941, the following was reported to us:

AUGUSTA, HALLOWELL & GARDINER R. R., Lewiston, Me. The Augusta Trust Co., of Augusta, Me., did hold funds to make a partial distribution on the Conv. Gen. 4% Bonds due 1951. Funds have been turned over to Clerk of Courts, Kennebec County, Augusta, Maine.

AUGUSTA, WINTHROP & GARDINER R. R. The Augusta Trust Co. of Augusta, Me., did hold $442.87 to make a final distribution on the First Conv. 4% Bonds due 1952. Funds have been turned over to Clerk of Courts, Kennebec County, Augusta, Maine.

CUSHNOC PAPER CORP. GEN. MTG. (Augusta, Maine). 7% bonds due 1946. Funds are in the hands of the Clerk of Courts, Kennebec County, Augusta, Maine, for distribution.

Kennebec Gas & Fuel Company. See Trenton Trust Company, Trenton, N. J.

Kennicott-Patterson Warehouse Corp. See International Trust Co., Denver, Colo.

Kentucky Consolidated Stone Co. See Fidelity & Columbia Trust Co., Louisville, Ky.

Kentucky Electric Power Corporation. See Baltimore National Bank, Baltimore, Md.

Kentucky Securities Co. On Jan. 3, 1939, as a step toward liquidation the company authorized the distribution to holders of record of Dec. 31, 1928, 5 shares of common stock of Southeastern Greyhound Lines for each share of stock held. In addition cash remained for distribution of about $13.80 per share.

Keokuk & Des Moines Railway Company. Amount realized from proceeds of sale of property secured by a first mortgage at the rate of $464 per $1,000 bond. Amount payable pursuant to order of the United States District Court for Northern District of Illinois, dated Nov. 24, 1924, from cash in the hands of the receivers, at the rate of $145 per $1,000 bond. Amount payable pursuant to order of Court, dated Apr. 3, 1925, being final distributive share of balance of cash in the hands of the receivers, at the rate of $32.59 for each $1,000 bond. Total payments amounted to $641.59 per bond. Holders of 5% First Mortgage Bonds due Oct. 1, 1923, may be presented at the United States District Court, Chicago, Ill., or City Bank Farmers Trust Co., N. Y. C., for payment of the above amounts.

Keystone Water Works & Electric Corporation. See Guaranty Trust Company, New York City.

Kings County Iron Foundry, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Kings-Ocean Apartments, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Kinner Airplane & Motor Corp., Ltd. Acquired by Kinner Motors, Inc.

Kinney Manufacturing Co. See National Shawmut Bank, Boston, Mass.

Kirkham Engineering & Mfg. Corp. Name changed to Liberty Aircraft Products Corporation.

Kirkland Lake Gold Mining Co., Ltd., 44 Victoria Street, Toronto, Ontario, Canada. Companies acquired whose outstanding securities have a cash or exchange value.
CHAPUT-HUGHES MINES, LIMITED.
GROZELL KIRKLAND GOLD MINES, LIMITED.

Kirkwood Country Club, St. Louis, Mo. See St. Louis Union Trust Company, St. Louis, Mo.

Knickerbocker Bank, New York City. The stock was reported to have a liquidating value. The United States Trust Company of New York City was appointed Receiver on Jan. 18, 1855.

Knickerbocker Equitable Securities Corporation. See City Bank Farmers Trust Company, New York City.

Knickerbocker Steamboat Co. See National City Bank, New York City.

Knight, B. B., & R., Inc. See National Shawmut Bank, Boston, Mass.

Knox Hat Co., Inc. Value of 100 Shares of Common Stock. This corporation changed its name to Byrndum Corporation, and the shares are exchangeable share for share.

Knox & Lincoln Railway Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Kollsman Instrument Co., Inc. Acquired by Square D. Co., in Jan. 1940.

Kolster Radio Corporation. See Chancery Court, Trenton, N. J.

Krank, A. J., Co. See First Trust Company, St. Paul, Minn.

Kreuger & Toll Company. (5% Secured Debentures.) It was reported around July 1938, that: The protective committee for Kreuger & Toll Co. debentures today made payments to holders of certificates of deposit which amounted to 433.70 Swedish kronor for each $1,000 deposited secured debenture. The kronor is worth about 25c. The committee made a prior distribution in Swedish currency in late June last year. This distribution amounts to about $110 in American money for each $1,000 debenture of the erstwhile holding company which the late Ivar Kreuger of Sweden rocketed to great size by financial manipulation during the 1920's. Altogether $520 has now been paid to each holder of a $1,000 deposited debenture. Otis A. Glazebrock, Jr., of G. M. P. Murphy & Co., is chairman. Lee, Higginson & Co. announced in May 1939, that holders of certificates representing participating debentures would receive a distribution of 2.35c for each American Certificate. See Guaranty Trust Co., New York City.

Kroger Grocery & Baking Co., Cincinnati, Ohio. Confirmed the following to us on December 31, 1941:

KROGER GROCERY & BAKING CO., Cincinnati, Ohio. In April, 1928, and April, 1929, this company paid a 5% stock dividend on its outstanding common stock. Where full shares were not due the stockholder, fractional scrip certificates for the amount due were issued on the basis of 1/20th of 1 share for each share held. According to the terms under which these scrip certificates were issued, the company was to sell on the New York Stock Exchange on Dec. 31, 1928, and again on Dec. 31, 1929, a sufficient number of shares as was represented by the fractional scrip certificates still outstanding, and the company was to set up a reserve to pay for the scrip certificates in cash as they were presented. These scrip certificates did not show the name of the stockholder, and could have been exchanged for full shares at any time up to Dec. 31st of the year in which they were issued. As of March 22, 1938, there were 43 certificates, representing 281 fractions outstanding of the 1928 scrip. For each 1/20th of one share there is set up on the company's records an amount of $5.733. Of the 1929 scrip there were 600 certificates outstanding as of the above date, representing 3,490 fractions. Each 1/20th of one share of this scrip is worth $2.16. The difference in the price shown between the 1928 and 1929 scrip certificates is of course due to the difference in the market price of the stock on Dec. 31, 1928 and Dec. 31, 1929. You will note by the above figures that the company has set up a reserve in excess of $9,000 to redeem these scrip certificates. The certificates are payable at the offices of the company, located at 35 East 7th st., Cincinnati Ohio, attention of Mr. F. M. Grieme, Asst. Treas.

PIGGLY WIGGLY CORPORATION. The Kroger Grocery & Baking Company of Cincinnati, Ohio, informed us as follows on Mar. 20, 1941. "At one time we were purchasing stock of the Piggly Wiggly Corporation, but we have not bought any recently, nor do we have any plan for exchanging Piggly Wiggly stock for the stock of The Kroger Grocery & Baking Co.

Kycoga Land Company. See Central Hanover Bank & Trust Co., N. Y. C.

Kymson Building Corporation (Master Printers Bldg.). See Manufacturers Trust Co., N. Y. C.

L

Lackawanna Securities Co. We received the following letter from the Lackawanna Securities Company, located at 90 West St., New York City, and signed by J. G. Enderlin, Vice President. The letter is dated Nov. 3, 1938: "In response to your communication of Oct. 28th, would advise that the final liquidating dividend of 20c a share on stock of this company was paid Jan. 31, 1934." Mr. Suszik of Standard Statistics informed us on Dec. 9, 1938, that a plan was approved in Aug., 1932, for the stockholders to accept a $1,000 bond of the Glen Alden Coal Company for every 16½ shares of Lackawanna.

Lackawanna & Southwestern R. R. See Bankers Trust Co., N. Y. C.

Laclede Mining Company. See Hercules Mining Company.

Laconia Car Company. See First National Bank, Boston, Mass.

Ladies Literary Institute of St. Mary's of the Springs of Columbus, Ohio. See Provident Savings Bank & Trust Co., Cinn., Ohio.

Lafayette National Bank, Brooklyn, N. Y. Confirmed the following to us in December, 1941.

CLARK & WILLOW STREETS CORPORATION. Incorporated in New York on Feb. 18, 1931, and reorganized as the Towers Hotel Corporation, Brooklyn, N. Y. First Mortgage Certificates and stock should be presented to the Lafayette National Bank, Brooklyn, N. Y., for exchange for new securities. The common stock of the Clark & Willow Streets Corporation received 116/10,000ths of a share of new stock for each old share.

Lafayette (Ind.) Street Railway. See Real Estate Trust Co., Phila., Pa.

Laflin Powder Manufacturing Co. E. I. du Pont de Nemours & Co. of Wilmington, Del., informed us on Oct. 25, 1934, as follows: "As of July 31, 1903, the Laflin & Rand Powder Company held 2,091 shares of the Laflin Powder Mfg. Co. stock at a par value of $27,950. Pursuant to a resolution voted at a meeting of the stockholders of the Laflin Powder Mfg. Co. Sept. 8, 1903, the directors of that company closed up the mills and made a sale of all the property of the company, the amount realized being $77,958.11. Less reserve for taxes, etc., $978.11, leaving a balance for distribution among the stockholders of $76,080 or $12.68 per share. As of April 27, 1904, the Laflin & Rand Powder Company received a check in the amount of $26,513.88 covering their portion of the amount realized on 2,091 shares at $12.68 per share. It is evident from the information at hand that each stockholder of the Laflin Powder Mfg. Co. received a check for $12.68 per share for the number of shares outstanding in his name. The records do not show that the shares were called in."

La Follette Coal, Iron & Railway Company. Incorporated, Tennessee, 1899. Its charter was surrendered Nov. 26, 1927. The company was placed in the hands of Sherman S. Pratt as Receiver. He advises us that the stock of the company has no value. Properties were liquidated and sold, the proceeds being applied to the bonds.

La France Copper Company. See Chase National Bank, N. Y. C.

La France Industries. See Tradesmens National Bank & Trust Co., Phila, Pa.

La Jolla Shores Corp. First 6½% Bonds due 1938 have a decree value of $366.56 per $1,000 bond.

Lake Copper Company (Michigan). First liquidating dividend $2.00 per share. The final payment amounted to 20c per share. Collect from Mr. Robert H. Gross, Boston, Mass.

Lake Erie, Alliance & Southern Railway Company. See Central Hanover Bank & Trust Co., N. Y. C.

Lake Placid Company. Value of Preferred Stock. Incorporated in New York and is located at North Elba, N. Y. The Reorganization Committee, located at 120 Broadway, New York City, in care of Lewis & Kelsey, informed us that the Plan and Agreement of Reorganization dated Nov. 25, 1938, provides for the exchange of the present stock on a share for share basis. Mr. Geo. B. Colburn, Secretary of the Committee, located at the 120 Broadway office, stated on Dec. 19, 1938, that several estates have recently returned the stock at $1.00 per share.

Lake Shore Hotels Co. See Guardian Trust Co., Cleveland, Ohio.

Lake Shore Trap & Field Club. See Liberty Bank, Buffalo, N. Y.

Lake Submarine Company. This company was reorganized in 1914 as the Lake Torpedo Boat Co. This was one of Simon Lake's companies. His address is Milford, Conn. We have received no reply to our letters. The first preferred stock of Lake Torpedo Boat Co. has a liquidating value.

Lake Superior Corporation. Deposit Receipts for stock could have been exchanged for one share of 7% Cum. Preferred and one share of Common Stock of Algoma Consolidated Corporation, Ltd., for each share held, at the Royal Trust Company, Montreal, Canada. Stockholders were given a final opportunity to exchange their shares of Lake Superior Corporation up to and including 31st of May, 1937. No further exchanges were accepted after that date. We suggest that the Algoma Cons. Corp., Ltd. be consulted on any outstanding stock. See Chemical Bank & Trust Co., N. Y. C.

Lake Superior Ship Canal R. R. and Iron Co. See Central Hanover Bank & Trust Co., N. Y. C.

Lake Torpedo Boat Company. Organized under the laws of Maine and in 1924 a resolution was passed to liquidate the company. There were $1,000,000 of First 7% Preferred Stock and $1,200,000 of 2nd Preferred. The first preferred stock was reduced to $325,000, the difference being paid in the form of a liquidating dividend. The remaining assets consist of claims totaling $500,000 against the U. S. Government. In view of the above there will be no equity left for the common stock, which is without value. We refer you to C. D. Adams of Bridgeport, Conn., for further information. The United States Government may know the present address of the attorneys handling this claim, who may know the present address of C. D. Adams.

Lakeside Biscuit Co. See New York Trust Co., N. Y. C.

La Libertad Mining & Milling Company (Arizona). Mr. Elmer E. Pope, Parkersburg, W. Va., informed us on Aug. 6, 1937, that this company disposed of all its assets years ago to the Campana Gold Mines, Inc. (Delaware), on the basis of 2/5ths of a share of new stock for each old share, and a cash payment termed "Royalty" amounting to 42c per share for each share owned in the La Libertad Company. Mr. Pope was appointed Trustee to liquidate the company.

Lamson Consolidated Store Service Co. See Boston Safe Deposit & Trust Co., Boston, Mass.

Land & River Company (New York). See Suffolk County, Treasurer of, Riverhead, N. Y.

Land Title Bank and Trust Company, Broad & Chestnut Streets, Phila., Pa. Our records indicate the following:

ASPHALT CO. OF AMERICA. Bonds received in liquidation the following payments: $195.82; $104.68 and $6.26 on each $1,000 bond. Collect from Land Title Bank & Trust Co., of Philadelphia, Pa.

AUSTIN WATER, LIGHT & POWER CO. The property was probably purchased by the City of Austin, Texas. The Real Estate Title Insurance & Trust Co. of Philadelphia, Pa., as trustee made the following payments: City Water Co. 1st Mtge. Bonds, 5.668%; City Water Co. 2nd Mtge. Bonds, 2.634%; Austin Electric Co. 1st Mtge. Bonds, 2.634%; Austin Water, Light & Power Co. Consols., 2.634%.

CITY WATER COMPANY, Austin, Texas. First Mortgage and Second Mortgage Bonds have a decree value of 32.6% and 2.634% respectively. Collect from the Land Title Bank & Trust Co., Philadelphia, Pa.

JESSUP & MOORE PAPER COMPANY. The First 6% Bonds, due 1945, have a decree value of $100 per $1,000 bond. Collect on unstamped bonds from the Real Estate Land Title & Trust Company, Philadelphia, Pa.

WARWICK IRON & STEEL CO. Stock liquidated at $1.09½ per share. The dividend was paid by the Real Estate Land Title & Trust Company, Philadelphia, Pa.

Landover Holding Corporation. See Irving Trust Company, N. Y. C.

Lane-Rincon Mines, Inc. Mr. Daniel Day Walton, an attorney and trustee for the company, located at 40 W. 40th St., New York City, informed us that the stock of this company had no value on Jan. 26, 1933, as the company owed $768,057 on ore certificates, and had assets which were valued at $250,000. The company was revived in 1934, and a reorganization was approved on Dec. 31, 1935. The ore certificates were exchanged for new stock on the basis of $3.00 of ore certificates for one share of new stock. The old stockholders received one share of new stock for each 30 shares of old stock. The company's office is located at 15 Exchange Place, Jersey City, N. J.

Langley Cotton Mills Co., Langley, S. C. Court approved plan to reorganize under 77B, according to reports dated 7/21/36. Property taken over by the Bristol Supply Co. of Fall River, Mass., which paid $500 for each $1,000 bond.

LANGLEY COTTON MILLS CO. The receivership terminated Jan. 9, 1937 in an order filed in Federal District Court at Charleston, S. C., by Presiding Judge Frank K. Myers in which he discharged receivers William E. Bush and P. F. Henderson.

Lapalme Porcupine Mines, Ltd. See Chartered Trust & Executor Co., Toronto, Ont.

La Roche Mines Limited. See Chartered Trust & Executor Co., Toronto, Ont.

LaSalle Copper Company (Mich.). See Merchants & Miners Bank, Calumet, Mich.

Latham Square Building. See American Trust Company, San Francisco, Calif.

Laural Heights Apartments, Knoxville, Tenn. See St. Louis Union Trust Company, St. Louis, Mo.

Law & Finance Bldg. The First 6½% Bonds due 1928-36 have a decree value of $65.45 per $1,000 bond. Mr. Samuel J. Henry, Pittsburgh, Pa., is Trustee.

Lawbeck Corporation. Acquired by Manhattan-Dearborn Corporation through purchase of its common stock at $7.00 per share.

Lawrence Manufacturing Co. Stock has a liquidating value of $20 per share.

Lawton Mills Corp. Sold to General Cotton Corp. in 1936. Liquidating dividends $40, $18 and $5.50 per share.

Lawyers Mortgage Company. See City Bank Farmers Trust Company, New York City.

Lawyers Title & Guaranty Company. See City Bank Farmers Trust Company, New York City.

Lawyers Trust Company, 135 Broadway, New York City. Informed us as follows on December 18, 1941.

BANG SERVICE STATION, INC. The Lawyers Trust Company of New York City, holds funds for the redemption of preferred stock of this company at $40 per share.

CHRYSOLITE SILVER MINING COMPANY (W. Va.). The Lawyers Trust Company of New York City, holds funds to pay a liquidating dividend of $.0556 per share on the capital stock by order of the Supreme Court, dated Sept. 28, 1927.

DURLAND COMPANY. The Lawyers Trust Company of New York City, did hold funds to pay five $100 Second Mortgage 5% Bonds dated May 1, 1900, due May 1, 1925, at par, which were still outstanding.

EARLY BIRD OIL COMPANY. The Lawyers Trust Company of New York City did hold $321 to pay at par three First Mortgage 7% Bonds due Aug. 1, 1921, together with $7.00 interest on each bond due Aug. 1, 1921.

FIVE HUNDRED TWO PARK AVENUE. The First 6% Bonds due 1941 have a decree value of $396.17 per $1,000 bond. Collect from the Lawyers Trust Company, New York City. Property was sold in 1936.

MERIDIAN PETROLEUM CORPORATION. The Lawyers Trust Company of New York City, has on hand money representing partial cash payment due First Mortgage 8% Undeposited Bonds due serially dated April 1, 1921, issued under Indenture dated April 1, 1921, made by the corporation to Fort Dearborn Trust & Savings Bank and James S. McClellan as Trustees. Also see Valley Osage Oil Company. Certificates of Deposit of the Continental & Commercial Trust & Savings Bank representing deposit with them of First Mortgage S. F. 8% Serial Convertible Gold Bonds should be presented to the Valley Osage Oil Company, 623 Mayo Bldg., Tulsa, Okla. to be exchanged for stock of that company.

Leavenworth Bridge Co. The First Mortgage Bonds have a decree value of $10.245 per $1,000 bond. These funds were originally paid by Wm. W. Hooper, Master Commissioner, Leavenworth, Kan. The unclaimed funds are probably held by the United States District Court at Leavenworth, Kan.

Leavenworth, Lawrence & Galveston Railroad Company. See City Bank Farmers Trust Company, New York City.

Lee Light & Power Co. The First & Ref. 6% Bonds due 1934 have a decree value of 85% of their face value. The guaranty Trust Co. of N. Y. has no funds to pay on these bonds. Apparently all of the bonds have been paid.

Leeds & Farmington Railroad Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Lefcourt Empire Bldg. See Continental Bank & Trust Co., N. Y. C.

Lehigh Portland Cement Company. See City Bank Farmers Trust Company, New York City.

Lehigh Traction Company. See Markle Banking and Trust Co., Hazleton, Pa.

Leval & Co., Inc. (New York). On June 18, 1940, it was reported as follows: The firm of Leval & Co., Inc., has been organized under the laws of New York State as of June 18 to acquire the assets of Louis-Dreyfus & Cie., a French co-partnership, it was learned yesterday. The transaction has been approved by the Treasury Department of the United States. Confiscation of the wealth of Louis-Dreyfus has been ordered by the French Government. Under the terms of the Leval contract the corporation has agreed to assume all the liabilities of Louis-Dreyfus & Cie. in North America. Officers of the corporation are Fernand Leval, Pres.; Leopold Stern, V-Pres.; Jacques Kayaloff, Treas., and Fred A. Dorie, Secy.

Level Club, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Leverich Towers. See Manufacturers Trust Co., N. Y. C.

Lewis Oil Corporation. Incorporated in Delaware in 1932 and lost its charter in 1936. Mr. E. E. Berl, receiver, located at Delaware Trust Bldg., Wilmington, Del., informed us on Nov. 18, 1936 that this corporation is in receivership with its assets in litigation. Its stock cannot possibly receive any dividend on distribution; its obligation should receive a small dividend. Mr. E. Ennalls Berl, of the firm of Southerland, Berl & Potter, attorneys, located at Delaware Trust Bldg., Wilmington, Del., informed us on Dec. 11, 1942, that the receivership of this company was concluded in the year 1940, with a dividend of .0867 to creditors upon sale of all known assets of the company.

Lexington Motor Company. See Manufacturers Trust Co., N. Y. C.

Libby's Hotel Corporation. See Irving Trust Company, N. Y. C.

Liberty Bank, Buffalo, New York. Informed us as follows on December 26, 1941:

ERIE SHARE CORPORATION. Registered Fractional Certificates of Deposit in denominations of 12ths are redeemable at $3.50 per 12th at the Liberty Bank of Buffalo, N. Y.

LAKE SHORE TRAP & FIELD CLUB. Bonds and coupons have a liquidating value of 16c per $10 bond and .008c per 60c coupon, payable at the Liberty Bank of Buffalo, N. Y.

LIBERTY SHARE CORPORATION. Fractional Dividend Scrip Certificates Series AD dated Sept. 30, 1929, are redeemable at $1.20 per 50th. Fractional Dividend Scrip Certificates Series BD dated Dec. 31, 1929, are redeemable at $.33 per 100th. Fractional Dividend Scrip Certificates

Series CD dated Mar. 31, 1930, are redeemable at $0.49 per 100th. Fractional Dividend Scrip Certificates Series DD dated June 30, 1930, are redeemable at $.020615 per 100th. Fractional Dividend Scrip Certificates Series ED dated Sept. 30, 1930, are redeemable at $.020615 per 100th. All are payable at the Liberty Bank of Buffalo, N. Y. Redemption offer of Series DD and ED Scrips has been withdrawn. Certificates are now valueless. A, B and C Scrips continue as heretofore.

Liberty Building Company, Cleveland, Ohio. See Cleveland Trust Co., Cleveland, Ohio.

Liberty Dairy Products Corp. Assets acquired by Beatrice Creamery Company. The common stock received a liquidating dividend of $1.65 per share.

Liberty Insurance Bank, Louisville, Ky. Converted into the Liberty National Bank & Trust Co., Louisville, Ky.

Liberty Oil Company, Inc. See Bankers Trust Co., N. Y. C.

Liberty Share Corporation. See Liberty Bank, Buffalo, N. Y.

Liggett Bldg., Inc. See Chase National Bank, N. Y. C.

Lincoln Forty-Second Street Corp. See Chemical Bank & Trust Co., N. Y. C.

Lincoln Hall. See Turner Bros. Buildings Corporation under Manufacturers Trust Co., N. Y. C.

Lincoln Hotel Properties. See Continental Bank & Trust Co., N. Y. C.

Lincoln Street Railway Company. See New York Trust Co., N. Y. C.

Lincoln Theatre, Trenton, N. J. See Trenrex Realty Corporation under Manufacturers Trust Co., N. Y. C.

Lion Collars & Shirts, Inc. See Manufacturers National Bank, Troy, N. Y.

Liquid Carbonic Corporation. Liquid Carbonic Corp., primarily a manufacturer of soda fountains and carbonic gas, added to its industrial-gas division by acquiring the Independent Oxygen Co. of Cincinnati and Wall Chemicals, Ltd., of Canada, the latter a producer of oxygen and acetylene gas.

Liquidating Shares, Inc. Mr. Frank A. Scott, Union Commerce Bldg., Cleveland, Ohio, informed us as follows on Jan. 9, 1941: "In response to your inquiry of Jan. 3rd, addressed to Liquidating Shares, Inc., Baltimore Trust Bldg., Baltimore, Md., please be advised that a distribution to stockholders was declared at the rate of $1.00 per share, payable to holders of record on Nov. 15, 1940. The payment was made on Nov. 16, 1940. In accordance with the charter of the company, further distributions will naturally be made within the next six to eight months.

Litchfield Paper Co. See First Trust & Deposit Company, Syracuse, N. Y.

Little, A. E., Company. See First National Bank, Boston, Mass., and National Shawmut Bank, Boston, Mass.

Little Rock & Memphis Railroad. See Central Hanover Bank & Trust Co., N. Y. C.

Llewellyn Park Improvement Company. Incorporated in New Jersey and lost its charter in 1936. The following notice was sent to stockholders on Oct. 29, 1940: Oct. 29, 1940. To the Stockholders of the Llewellyn Park Improvement Company, Gentlemen: In accordance with the action taken by the stockholders of the Llewellyn Park Improvement Company authorizing the company to be dissolved, the necessary steps were taken and the Secretary of State issued his certificate, dated July 12, 1940, dissolving the company. The assets of the company have been converted into cash and after the payment of all bills, there remains for distribution to the stockholders on liquidation the sum of $13,680. That sum, when divided into the number of shares issued and outstanding, amounts to $114 per share. Arrangements have been made for the retirement of the stock, and stockholders are requested to promptly forward their certificates to the undersigned, which certificates should be endorsed and witnessed. If the certificate is held by an estate in the name of decedent, there should be forwarded, in addition to the certificate, which should be signed by the legal representatives of the estate, a Surrogate's Certificate showing the appointment of the legal representatives, a copy of the will, and inheritance tax waivers. Upon receipt of the same, checks will be forwarded.

Yours very truly,
(Signed) Douglas R. Nichols, Treas.,
28th floor, 40 Wall St.,
New York, N. Y.

By order of the Board of Directors.

Loblaw Groceterias, Inc. Plan of reorganization was approved on Feb. 3, 1939, on basis of 10 shares of new common for each share of old preferred, and one share of new common for each three shares of old common.

Lockwood, Greene & Co., Inc. See National Shawmut Bank, Boston, Mass.

Lockwood Manufacturing Company, South Norwalk, Conn. Hadfield, Rothwell, Soule & Coates, Stamford, Conn., informed us as follows on Mar. 11, 1940: "For your information would advise that the merchandise, machinery and equipment of The Lockwood Manufacturing Company was sold to The Independent Lock Company, who moved same to their Fitchburg, Mass., plant in 1935. Subsequent thereto, The Lockwood Manufacturing Company has been in liquidation and the following liquidating dividends have been paid: 1—June 17, 1935, $1.00 per share; 2—Jan. 24, 1936, $.50 per share; 3—Feb. 2, 1937, $.60 per share; 4—Jan. 2, 1940, $1.80 per share. There will be another dividend paid this month in the amount of 10 cents per share, which leaves nothing remaining from which dividends may be paid except a few old accounts receivable upon which the collectibility is estimated to be nil. There have been no sales of stock for a number of years and trust that the above information will enable you to establish a value thereon as of the dates requested."

Locomobile Company of America. See First National Bank & Trust Co., Bridgeport, Conn.

Lodge of the Ancient Landmarks. See Marine Trust Company, Buffalo, N. Y.

Lombard Investment Company. See Tradesmens National Bank & Trust Co., Philadelphia, Pa.

Lombard Liquidation Company. We understand that the company paid two dividends in liquidation. We refer you to the New England National Bank, Kansas City, Mo., or its successor for further information regarding unclaimed dividends.

Long Beach Improvement Company. See City Bank Farmers Trust Company, N. Y. C.

Long Beach Recreation Chair Co. See Title Guarantee & Trust Co., 176 Broadway, New York City.

Long Island City and Newtown Railroad Company. See Brooklyn Trust Company, 26 Broad St., New York City.

Long Island Gas Corporation. See Brooklyn Trust Co., 26 Broad St., New York City.

Long Island Water Supply Company. See Bankers Trust Co., New York City.

Los Angeles First National Trust & Savings Bank, Los Angeles, Calif. Changed its name to Security First National Bank of Los Angeles, Los Angeles, Calif., on Mar. 30, 1929.

Louis-Dreyfus & Cie (France). See Leval & Co., Inc., New York.

Louisard Realty Corporation (Carolyn Park Apts.). See Manufacturers Trust Co., New York City.

Louisiana Ice & Electric Company, Inc., Alexandria, La. The following was reported to us on Dec. 11, 1942:

LOUISIANA ICE & UTILITIES, INC. $12,000 principal amount of First Mtge. Bonds of Louisiana Ice & Utilities, Inc., are exchangeable on the basis of 20 shares of common stock of Louisiana Ice & Electric Company, Inc., for each $1,000 principal amount. $6,500 principal amount of such bonds are outstanding in the original form and $5,500 principal amount are outstanding in the form of certificates of deposit issued by Central Republic Trust Company or City National Bank and Trust Company of Chicago or St. Louis Union Trust Company. Louisiana Ice & Utilities, Inc., was reorganized as of Jan. 1, 1935, and the above-mentioned exchange is in accordance with the provisions of a Plan of Reorganization of Louisiana Ice & Utilities, Inc., dated Oct. 5, 1934. The Plan provided that such bonds should be surrendered for exchange on or prior to Jan. 1, 1938; however, the Board of Directors of Louisiana Ice & Electric Company, Inc., has extended the exchange privilege until otherwise ordered. The shares of common stock of Louisiana Ice & Electric Company, Inc., deliverable to said bondholders carry with them all dividends paid since the organization of the company.

Louisiana Ice Utilities, Inc. See Louisiana Ice & Electric Company, Inc.

Louisiana Oil Refining Corp. On Nov. 24, 1936, court approved reorganization as Arkansas Fuel Oil Co. Preferred stock exchanged at First National Bank of Shreveport, La. Common stock received 25c per share at above bank. The First National Bank of Shreveport no longer acts as Redemption and Exchange Agent for stock of Louisiana Oil Refining Corporation. The Company's Preferred Stock is now exchangeable and its common stock redeemable, at the office of the Arkansas Fuel Oil Company, Slattery Building, Shreveport, Louisiana. (12/27/41.)

Louisville, Cincinnati & Lexington RR. Notice was published on Dec. 22, 1877, that past due coupons on Green Bonds were exchanged for 7% 30-Year Bonds of this company.

Louisville Joint Stock Land Bank, Louisville, Ky. Press Report dated October 10, 1941.

NOTICE OF LIQUIDATION
LOUISVILLE JOINT STOCK LAND
BANK OF LOUISVILLE
LOUISVILLE, KENTUCKY

Notice is hereby given that on or about October 15, 1941, the Louisville Joint Stock Land Bank of Louisville, pursuant to a plan of liquidation adopted by its shareholders and approved by the Farm Credit Administration, will make distribution of all its remaining assets after paying, or making provision for the payment of, all known liabilities. Creditors and persons having claims of any nature or description against said bank are requested to file the same at the offices of the bank in Louisville, Kentucky.

Louisville Land & Cattle Company. Organized in 1882 and dissolved about 1900 at which time $312,000 was available for distribution to the stockholders. The money was paid by the Fidelity Trust & Safety Vault Company, of Texas.

Louisville Lighting Company. See Central Hanover Bank & Trust Co., N. Y. C.

Louisville, Paducah & Southwestern RR. See United States District Court, Louisville, Ky.

Louisville Provision Co. The Liberty Insurance Bank of Louisville, Ky., made a payment of 10% on the First 6½% Bonds due 1925-45.

Louisville (Ky.) Traction Co. Company distributed to the preferred stockholders the preferred stock of the Louisville Railway Company, owned by this company, share for share, and to the common stockholders the common stock of the Railway Company pro rata with Scrip.

Louisville Trust Company, Louisville, Ky. Holds unclaimed funds for the following:

McKENNA, H., INC., OF FAIRFIELD, KY. Liquidated in 1941 and 1942. We understand that the stock has a liquidating value of $2 per share upon presentation of the certificate at the Louisville Trust Company, Louisville, Ky.

Low-Priced Shares. See Chemical Bank & Trust Co., N. Y. C.

Lowell Building Trust. See National Rockland Bank, Boston, Mass.

Lowell & Fitchburg Street Railway Co. See First National Bank, Boston, Mass.

Lower Merion Water Company. We received the following letter from Mr. Russell J. Brownbeck, Special Master, Peoples National Bank Bldg., Norristown, Pa., dated Dec. 22, 1937. "This will acknowledge receipt of your letter of Dec. 21st, enclosing No. 228—$1,000 6% Gold Bond of the Lower Merion Water Company, due Sept. 1, 1917, with Coupons No. 4 to 60, inclusive attached, wherein you advise me that you have been requested to collect the amount due thereon by Mr. Nevin J. Loos, the original owner, whose address is 49 W. Church St., Bethlehem Pa. I am referee in the Equity proceedings of Tradesmen's National Bank & Trust Co., successors, etc., Trustee, versus Lower Merion Water Company, et al, being No. 8 of April Term, 1927 and my duty is to determine upon the proper distribution of the balance shown by the Trustee in its account among the persons entitled thereto, who, in the main, are bondholders. On June 15, 1937, the Court of Common Pleas of Montgomery County, sitting in Equity, entered a Decree from which I quote 'that Aug. 6, 1937 is hereby fixed as a time for hearing claims against the fund for distribution, provided that if claims are not presented at that time they shall be forever barred from participating in the fund for distribution. On Aug. 2, 1937, the Court entered a further decree fixing Sept. 10, 1937, the date for proving claims and providing that those then not proved should be forever barred from participating in the fund for distribution.' I feel that it is my duty to advise you that in my opinion Mr. Nevin J. Loos cannot participate in the fund for distribution under the decrees as they now exist. Of course, I cannot change a Decree of Court. I would therefore advise that if he seeks to participate in this fund, he should employ Counsel in Montgomery County and make proper application to the Court, with the thought in mind of having the decree in some way so modified as to permit him to participate. Of course, I have no knowledge as to what action the Court would take upon such application. However, I shall consider this bond as deposited and retain the same for the present with the other bonds deposited by the bondholders." On Apr. 27, 1938, Mr. Kirke Bryan, of Norristown, informed us that $156.27 was the net amount recovered on the $1,000 bond.

Lowry, L. S., Properties, Inc. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Luce Furniture Shops. See Grand Rapids Trust Co., Grand Rapids, Mich.

Lucey Manufacturing Corporation. See Manufacturers Trust Co., N. Y. C.

Lumbermens Finance Corporation. See Installment Mortgage Company under Northwestern National Bank & Trust Co., Minneapolis, Minn.

Lupton Real Estate Co., Phila., Pa. See Pennsylvania Company, Phila., Pa.

Lupton's, David, Sons Company. See Lupton Real Estate Company.

Lycoming Foundry & Machine Co. Merger into Lycoming Mfg. Co., in May, 1920.

Lycoming Motors Co. Merged in May, 1920 to form Lycoming Mfg. Co.

Lyman Mills. We understand that the stockholders received liquidating dividends of about $220 per share. The former Treasurer of the company was Malcolm B. Stone, Holyoke, Mass.

Lynn Rubber Co. See Industrial Trust Company, Providence, R. I.

M

M. B. C. Company. See Rhode Island Hospital Trust Co., Providence, R. I.

MacAndrews & Forbes Company. See City Bank Farmers Trust Company, New York City.

MacKenzie Oil Company (Delaware). Stock has a liquidating value of about 25c per share, according to Mr. Willard U. Taylor, an attorney located at 74 Trinity Place, New York City.

Macon (Ga.) Gas, Light & Water Company. See Fidelity-Phila. Trust Co., Phila., Pa.

MacTate Corporation. See Great Northern Bond & Share Company, Inc.

Madison Avenue Offices, Inc. See City Bank Farmers Trust Company, New York City.

Madison Bridge Company. See National Toll Bridge Company.

Madison County Gas & Electric Company. See Chase National Bank, N. Y. C.

Madison Realty Company. See Wells Fargo Bank & Union Trust Company, San Francisco, Calif.

Magee Realty Corporation. See National Shawmut Bank, Boston, Mass.

Magma Chief Copper Co. This company, according to our records is in liquidation and its address is 206 N. Virginia St., Reno, Nev. We understand that a liquidating dividend of 3 cents per share was paid on the stock by the Reno National Bank. This bank is in Receiver's hands and has referred us to the company. Up to this time we have not heard from the Magma Copper (1935). The new company is Magma Chief Consolidated Copper Company, same address. Fees have been paid to July 1, 1943.

Magnetic Iron Ore Company. Incorporated in New York State on March 24, 1883, and its charter expired by limitation on March 24, 1933. The Liquidating Trustees of the Magnetic Iron Ore Company, located at Room 904-A, 663 Main Avenue, Passaic, New Jersey, informed us as follows on October 17, 1941: "With reference to your inquiry of September 30th, the lease of the old Benson Mines property to the Benson Mines Company was terminated when that company joined the Magnetic Iron Ore Company in selling the property to the Eastern Steel Company about 1922. Benson Mines Company received 40% of the First Mortgage bonds of the Eastern Steel Company as its share of the proceeds of the sale, and the Magnetic Iron Ore Company received 60%. When Eastern Steel Company failed a few years later, the mortgage was foreclosed and title to the property reverted 60% to the Magnetic Iron Ore Company in the form of 60 shares of stock of the Benson Iron Company, which was formed to take title to the property, and 40% or 40 shares, went to the stockholders of the Benson Mines Company. We believe that the 40 shares of Benson Iron Company stock was distributed to the Benson Mines Company stockholders pro rata without calling in the old Benson Mines Company certificates which had no further value."

Please consult our 1941 mining book for property owned by the Benson Iron Company. It is our recollection that the Benson Iron Company has again started operations. The above report seems incomplete as to the value of the assets of the Magnetic Iron Ore Company, whose sole asset seems to be stock of the Benson Iron Company. We suggest that you direct a letter to the Magnetic Iron Ore Company in Passaic to ascertain if you are entitled to stock of the Benson Iron Company.

Magnolia Cattle & Land Company. On Sept. 8, 1900, the Columbia Finance & Trust Company of Texas made a distribution of 25% on the bonds of this company.

Magnolia Compress & Warehouse Company, Houston, Texas. See St. Louis Union Trust Company, St. Louis, Mo.

Mahler Brothers. See Bankers Trust Co., New York City.

Maine Casualty Co. See Union Safe Deposit & Trust Co. of Del.

Main-Morgan Realty Co. Incorporated in Missouri and is located at 727 N. First St., St. Louis, Mo. The president of the company informed us as follows: "The Main-Morgan Realty Co. owns a 6-story and basement building on the west side of First St., extending from Delmar Ave. to Lucas Ave., all of which is rented. The stock is rather closely held and has never paid a dividend, there being a mortgage on the building which is being yearly reduced. There have been no transfers of stock for some time, so that the market value of the stock is hard to estimate."

Mallinson, H. R., & Co., Inc. Incorporated in Delaware on Oct. 27, 1919, and is located at 271 Madison Ave., New York City, in care of Henry Hauser, C. P. A. The president is E. Irving Hanson. The company is not operating, but is liquidating its properties. The R.F.C. has a mortgage on the company's property.

Mamaroneck Hook & Ladder Land Company. Incorporated in New York, Oct. 1, 1902, and is located at Mamaroneck, N. Y. The last known directors of the above corporation were: Alfred Marshall, Alexander Vreeland, W. Leonard, W. C. Nichols, Charles M. Baxter, Sydney B. Griffin, Albert C. Bostwick, Edward S. Earsley, John H. McArdle, John R. Hegeman, Jr., John W. Goodwin, and John F. Kane, all of Mamaroneck, N. Y. This dates back to the year 1907. Frank J. Sinnot, 500 Fifth Ave., New York City, an officer, reported that the company owns the Firemen's Bldg., at Mamaroneck, N. Y., and when the firemen get money in their treasury they purchase the stock at $5.00 per share.

Mangum Electric Company. See Union Trust Company, Rochester, N. Y.

Manhattan Beach Company. The stock has a liquidating value of $3.83 per share, representing two payments. Collect from Austin Corbin, 192 Broadway, New York City.

Manhattan Brass Company. Mr. Leon R. Jillson, attorney for the Trustees, located at 68 William St., New York City, informed us on April 14, 1927, that this company ceased to exist in 1925. On June 10, 1926, the Trustees in liquidation disposed of all the company's assets. The total assets in the hands of the liquidating Trustees on Feb. 25, 1927, were as follows: $12,000 U. S. Treasury 3½% Cfts. due 1927; $3,396.30, and $275,000 Mortgage with interest at 6% from Dec. 10, 1926. The outstanding stock was 200 shares at $1,000 each. The stock at that time had a fair value of $1,200 per share. This corporation has been entirely liquidated and all assets distributed to the stockholders and trustees amount judicially settled by judgment Supreme Court, New York County.

Manhattan-Dearborn Corp. Merged with Lawbeck Corp. to form Consolidated Dearborn Corporation, reported in Jan., 1940.

Manhattan Electrical Supply Co. Dissolved 1930. Stock exchanged on a share for share basis for American Machine & Metals, Inc.

Manhattan Railway Company. Value of $2,000 of 4% Bonds due 1990. The property of this company was sold to the City of New York. Non-assenting bonds were entitled to $729.96 per $1,000 bond; $163.92 being paid by the New York Trust Company, 100 Broadway, New York, N. Y., and $566.04 by the Central Hanover Bank & Trust Company, 60 Broadway, New York, N. Y. We understand that the bonds should be first offered for sale to the Comptroller of the City of New York for a price better than the $729.96 mentioned above. If a higher figure cannot be obtained, the bonds should be presented to the above banks for payment.

Manila Gas Company. See Baltimore National Bank, Baltimore, Md.

Manistee & Northeastern Railroad. See United States District Court, Grand Rapids, Mich.

Mansfield, Coldwater & Lake Michigan Railroad Co. Road sold for $500,000. There was outstanding a mortgage of $1,000,000 and $600,000 floating indebtedness. There was no equity for the stock.

Manufacturers Finance Co. See Baltimore National Bank, Baltimore, Md.

Manufacturers National Bank, Troy, N. Y. Informed us on May 8, 1941, that they hold unclaimed funds for the following securities:

IDE, GEORGE P., & COMPANY, INC., Troy, N. Y. Participating Preferred Stock only. This bank, as Liquidating Agent for the above company, has $680 to pay a $2.00 per share distribution due March 19, 1934; $571 to pay a $1.00 per share distribution due Aug. 1, 1935; and $100.42 to pay 17½c per share final distribution due July 1, 1936. Only Participating Preferred Stock is included in this liquidation of the company and must be presented in negotiable form.

LION COLLARS & SHIRTS, INC. This bank as Trustee for the bondholders, will pay $21.32 per $1,000 bond (unstamped) as a final liquidating payment; also will pay $155.20 per $1,000 bond (unstamped) from a Special Master's Fund, being a final payment.

STEVENS & THOMPSON PAPER COMPANY. (Old) 6% bonds due 1942. This bank, as Paying Agent for the company has the money on hand to pay the following matured coupons; Sept. 1, 1935, $3.00; Sept. 1, 1936, $3.00; March 1, 1937, $3.00; Sept. 1, 1937, $3.00.

TROY GAS COMPANY. 6/39. This bank, as Trustee for the bondholders, has $720 on hand to redeem Bond No. 485 for $500, which became due Feb. 1, 1939, and which is still outstanding, having unredeemed coupons thereon totaling $105; also funds to pay other outstanding coupons in this issue, totaling $165.

Manufacturers & Traders Trust Company, 284 Main Street, Buffalo, N. Y. Our records indicate the following:

GREAT EASTERN ELEVATOR CORPORATION. Value of 1st Mtge. Bonds due March 1, 1945. The property of this company was foreclosed some years ago. We were informed by the custodian that they are holding for each $1,000 unstamped bond with Mar. 1, 1921 coupon attached, $.1836729 per $1.00 face amount of bonds. Collect on unstamped bonds from the M. & T. Trust Company, Buffalo, N. Y.

SIZER STEEL CORPORATION. The bonds have a decree value of $106.75 per $1,000 bond. Collect on unstamped bonds from the Manufacturers & Traders Trust Company, Buffalo, N. Y.

Manufacturers Trading Corporation. See City Bank Farmers Trust Company, New York City.

Manufacturers Trust Company, 55 Broad Street, New York City. Our records indicate the following:

ALLIED GENERAL CORPORATION. The Manufacturers Trust Company of New York City, holds funds to make certain payments on the Deposited Bond Certificates, Conv. Deb. Series 1938, with No. 4 and subsequent coupons attached.

AMERICAN ROUND BALE PRESS CO. The First 6% Bonds received $22.4699 per $100 bond in liquidation. Unstamped bonds should be presented to the Manufacturers Trust Company, New York City, for collection.

AMERICAN TRUSTEE SHARE CORPORATION. The Manufacturers Trust Company of New York City holds funds to make certain payments on the Diver-

Manufacturers Trust Co. (cont.)
sified Trustee Shares Series A, with Coupon No. 17 and subsequent attached.

ASHLAND APARTMENT BLDG., Buffalo, N. Y. The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Mortgage Serial 6% Coupon Gold Bond Certificates with Nov. 7, 1931 and subsequent coupons attached.

ATLANTIC GAS & ELECTRIC CORPORATION. The Manufacturers Trust Company of New York City, holds funds to make certain payments on the First Lien Coll. Trust 6% Gold Bonds, with Dec. 1, 1930 and subsequent coupons attached.

BALTIMORE, CHESAPEAKE & ATLANTIC RY. It was reported that the Pennsylvania R. R. agreed to pay $500 for each $1,000 First 5% Bond due 1934 and interest at 5% from July 1, 1927, to date of settlement. Collect from Manufacturers Trust Company, 55 Broad St., New York City.

BINGHAM CENTRAL RAILWAY CO. The Manufacturers Trust Co., of New York City, holds funds to make certain payments on the First Mortgage 6% Bonds due April 1, 1948, with Oct. 1, 1914, and subsequent coupons attached.

BOW REALTY CORPORATION (Alabama Apartments). The Manufacturers Trust Company, New York City, holds funds to make certain payments on the 6% First Mortgage Serial Gold Bonds with Sept. 1, 1931, and subsequent coupons attached.

BROADWAY & SEVENTH AVENUE RAILROAD COMPANY. The First Consolidated Mortgage 5% Bonds, due 1943, with June 1, 1930, and subsequent coupons attached, have a decree value of $95.18 per $1,000 unstamped bond, payable at the Manufacturers Trust Company, New York City. See City Bank Farmers Trust Co., New York City.

BRONXVILLE COMMODORE, INC. (Bronxville Commodore Apts.). The Manufacturers Trust Company of New York City holds funds to make certain payments on the 6½% First Mortgage Bonds with Jan. 10, 1930 and subsequent coupons attached.

BROOKHOLD CONSTRUCTION CO., INC. (Leverich Towers). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the 6½% First Mortgage Bonds with 11/10/28 S. C. A.

CADY LUMBER CORPORATION. The First Mortgage 6½% Bonds due 1937 have a decree value of $75 per $1,000 unstamped bond, with May 1, 1930 and subsequent coupons attached, payable at the Manufacturers Trust Company, New York City. The non-depositing bondholders were given the option of exchanging their bonds for stock of the Southwest Lumber Mills, Inc., on the basis that the depositing bondholders received, being 60 shares of the Southwest Lumber Mills, Inc., for each $1,000 Bond. The original option expired on Mar. 19, 1936, and was extended to Sept. 12, 1936, and is no longer in effect.

CAREY PRINTING CORPORATION (Delaware). Equipment Trust 7% Preferred Certificates. Liquidating payments made by the Manufacturers Trust Company of New York City, per $1,000 certificate.

Manufacturers Trust Co. (cont.)

7/15/1924	$700.00
10/15/1924	150.00
4/15/1925	60.00
10/15/1925	60.00
2/15/1927	55.00
2/15/1928	65.00
8/15/1930	19.86

We were informed that no further payments will be made.

CHICAGO & INDIANA COAL RY. The first 5% bonds due 1936 have a decree value of $3.83 per $1,000 bond. Collect on unstamped bonds from the Metropolitan Trust Company, New York City. We also understand that the New York Trust Company, New York City, made payments of $30 and $35 on the bonds in 1923. Property acquired by Chicago & Eastern Illinois Ry. Co.

CLUB HOTEL CORPORATION OF NEW YORK. (George Washington Hotel). The Manufacturers Trust Company of New York City, holds funds to make payments on certain First Mortgage 6% S. F. Gold Loan Ctfs., with Sept. 1, 1932, and subsequent coupons attached.

CUBAN CANE PRODUCTS CO., INC. The Manufacturers Trust Company of New York City holds funds to make certain payments on the Twenty Year Gold Debentures due Jan. 1, 1950.

DAVIS INDUSTRIES, INC. The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Mortgage 6½% Serial Gold Bonds with Sept. 1, 1930 and subsequent coupons attached.

DEPOSITED BOND CERTIFICATE. Conv. Deb. Series 1938. The Manufacturers Trust Company, New York City, will pay a dividend of $7.5101 on these certificates plus a coupon payment of 10.897c on Coupon No. 4. Closed out, no funds.

DUQUESNE GAS CORPORATION. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Conv. 6½% Gold Notes, due 1935 with Sept. 15, 1931 and subsequent coupons attached, at the rate of .87288% of their face value.

EASTERN NEW YORK RAILROAD. The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Mortgage 5% Gold Bonds.

EIGHTEEN TO TWENTY EAST FORTY-FIRST STREET BLDG. The First Mortgage S. F. 6% Bonds due 1940 with Dec. 1, 1932 and subsequent coupons attached. The Manufacturers Trust Company, New York City, holds funds to make certain payments on said bonds.

EIGHTH AVENUE & 26th STREET CORPORATION, The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Mortgage 15-Year 6½% S. F. Gold Bonds with 12/1/29 and subsequent coupons attached.

ESTEY CONSTRUCTION CORPORATION. The Manufacturers Trust Company of New York City, holds funds to make certain payments on the First Mortgage 15-year 6% S. F. Gold Loan Ctfs. with 2/1/1930 and subsequent coupons attached.

56th STREET & 7th AVENUE CORPORATION (Park Central Apt. Hotel). The Manufacturers Trust Company of New

Manufacturers Trust Co. (cont.)

York City holds funds to make certain payments on the First Mortgage 6½% Gold Bonds with 6/1/1931 and subsequent coupons attached.

52-54 NEW STREET CO., INC. In 1921 the company was located at 26 W. 31st St., New York City. We understand that the Manufacturers Trust Company, New York City, holds certain funds for the stockholders.

FIRST DEPOSITOR CORPORATION. The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Bond Trust Shares with 7/1/1935 and subsequent coupons attached. Closed out, no funds.

415 CENTRAL PARK WEST (Central Parkview Apts.). The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Mortgage 6½% Gold Bonds with Sept. 15, 1930, and subsequent coupons attached.

FRANKLIN BUILDING (Buffalo, N. Y.). The Manufacturers Trust Company of New York City holds funds to make certain payments on the First Mortgage 6% Serial Gold Bond Ctfs. with Nov. 7, 1931 and subsequent coupons attached.

GARMED REALTY CORPORATION (Keith-Albee Chester Theatre). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the 6½% First Mortgage Ctfs. with 7/1/1931 and subsequent coupons attached.

GRANADA (Brooklyn). Unstamped bonds should be presented to the Manufacturers Trust Company, New York City, for collection.

GREAT NORTHERN FUR DYEING & DRESSING CORP. The Manufacturers Trust Co., of New York City holds funds to make certain payments on the First Mortgage 7% Conv. Serial Bonds.

HOTEL PARK CENTRAL, INC. (Park Central Hotel Annex). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6% Serial Gold Bonds with 6/1/1931 and subsequent coupons attached.

ISLAND REFINING COMPANY. The First 7% Bonds have a decree value of $60.20 per $1,000 bond, representing two payments. One payment was made by the Manufacturers Trust Company, New York City, and the other by Special Master Carlton Beattie, United States District Court, New Orleans, La.

JORVERSE REALTY CORPORATION (Poplar Way Apts.), Rochester, N. Y. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6% Serial Gold Bonds with 1/20/33 and S. C. A.

KEITH-ALBEE CHESTER THEATRE. First 6½% Bonds received $9.42 per $100 bond, payable at the Manufacturers Trust Company, New York City with 7/1/31 coupon and S. C. A.

KYMSON BUILDING CORPORATION (Master Printers Bldg.). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6½% S. F. Gold Loan Ctfs. with 7/1/1931 and subsequent coupons attached.

Manufacturers Trust Co. (cont.)

LEVERICH TOWERS (Brooklyn). The First Mortgage 6½% Bonds with Coupon No. 6, due 11/10/28, and subsequent attached, received $296.83 on each $1,000 bond from the Manufacturers Trust Company, New York City. See Brookhold Construction Co., Inc.

LEXINGTON MOTOR COMPANY. Certificates of Deposit for Closed First Mortgage Coll. Trust 7½% Bonds due Mar. 1, 1934, with Mar. 1, 1924 and subsequent coupons attached, upon surrender to the Manufacturers Trust Company, New York City, and accompanied by a payment of $17.50 on each $1,000 certificate, the bonds will be returned. The bonds so released may be presented to the Trustee, Central Hanover Bank & Trust Company, New York City, for payment of a distribution of $56.103 per $1,000 bond. For each coupon due Mar. 1, 1924, $2.5377866 will be paid. The Sept. 1, 1924 coupon received $2.45889; Mar. 1, 1925—$2.38; Sept. 1, 1925—$2.3011; Mar. 1, 1926—$2.22; Sept. 1, 1926—$2.143.

LOUISARD REALTY CORPORATION (Carolyn Park Apts.). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6½% Serial Gold Bonds with Sept. 15, 1929 and subsequent coupons attached.

LUCEY MANUFACTURING CORPORATION. Certificates of Deposit issued by the Metropolitan Trust Company for 10-Year 8% Conv. S. F. Notes Series A received 2.68858%. Collect from the Manufacturers Trust Company, New York City. We understand that the actual bonds received $42.98 per $1,000 bond with No. 7 coupon on from the Guaranty Trust Co., New York City. See Guaranty Trust Company, New York City.

MAYFLOWER HOTEL CO. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6% S. F. Gold Bonds due 4/1/1948, with 4/1/1932 and subsequent coupons attached.

MORGENSTERN & CO. The Manufacturers Trust Co. of New York City, holds funds to make certain payments on the Ten-Year S. F. 6% Gold Mortgage Bonds due July 1, 1939, with Jan. 1, 1930 and subsequent coupons attached.

MORTGAGE ASSURANCE CORPORATION. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Series A Bonds, with 3/1/1935 and subsequent coupons attached.

NATIONAL TRADE JOURNALS. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Ten-Year 6% Conv. Notes due Nov. 1, 1938 and C/D for same.

NEW YORK & WESTCHESTER WATER CO. 5% Prior Lien Bonds due 1927. See under Central Hanover Bank & Trust Co., New York City.

NORTHERN VALLEY BUILDING CORP. (DWIGHT MANOR APARTMENTS). The Manufacturers Trust Co. of New York City, holds certain funds to make payments on the First Mortgage 6½% Gold Bonds with 8/1/1929 and subsequent coupons attached.

OHIO ELECTRIC POWER COMPANY. It was reported in the New York Times, Nov. 10, 1938, that holders of the above

Manufacturers Trust Co. (cont.)

company's 7% and 6% preferred stock are being advised that they may now exchange their securities for preferred stock in the Marion Reserve Power Company, under the provisions of a recently consummated merger, on the following basis: For each share of Ohio Electric 7% Preferred 1⅛ shares of Marion Reserve $5.00 Preferred, and for each share of Ohio Electric 6% Preferred 1¼ shares of Marion Reserve $5.00 Preferred. The Manufacturers Trust Co., New York City, is acting as transfer agent and will handle all exchanges.

OIL LEASE DEVELOPMENT CO. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Ten-Year 8% Secured Gold Bonds with Sept. 1, 1924, and subsequent coupons attached, at the rate of $241.70 per $1,000 unstamped bond. The Chemical Bank & Trust Company, New York City, we understand, made a payment of $557.20 on each $1,000 unstamped bond.

ONE HUNDRED & SEVENTY BROADWAY BLDG. The Manufacturers Trust Company of New York City, we believe is Trustee for the First 6½% Bonds due 1949. We understand that claims should have been filed in order to participate in any distribution.

122 FIFTH AVENUE CORPORATION. The Manufacturers Trust Co. of New York City, holds funds to make certain payments on the 6% Consolidated Mortgage Bonds, with 2/1/1931 and subsequent coupons attached.

100 WEST 55TH STREET, INC. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 15-Year 6½% Gold Bonds with 7/15/1931 and subsequent coupons attached.

PICK, ALBERT & COMPANY. The Manufacturers Trust Co. of New York City, holds funds to make certain payments on the 6% Ten-Year S. F. Gold Debentures with July 1, 1931 and subsequent coupons attached at the rate of 5.774% of their face value.

PICK-BARTH HOLDING CORPORATION. The Manufacturers Trust Co. of New York City, holds funds to make payments on the Three-Year 6% Coll. Trust Notes due 1933, with Jan. 1, 1933, and subsequent coupons attached, at the rate of $48.28 per $1,000 unstamped note. The same bank also holds funds to make certain payments on the 6% Five-Year Notes, with Jan. 1, 1933, and subsequent coupons attached.

ROERICH MUSEUM (RIVERSIDE DRIVE AND 193rd ST. BLDG.). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage Series A 6% Guaranteed S. F. Gold Bonds due 6/15/40 with 6/15/32 and subsequent coupons attached.

S. S. & L. P. CORPORATION (THE ENVOY). The Manufacturers Trust Co. of New York City holds certain funds to make payments on the First Mortgage 6½% Serial Gold Bonds.

692 BROADWAY BUILDING CORPORATION (SILK REALTY CO.). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6¼% S. F. Gold Loan Cfts., with 9/1/28 and subsequent coupons attached.

SOUTHERN ROUND TABLE BALE PRESS CO. (Del.). Stock has a liquidating value of $1.70 per share. Collect from the Manufacturers Trust Company, New York City.

SOUTHERN SECURITIES CORPORATION. The Manufacturers Trust Co. of New York City holds funds to make payments on the Series A Bonds with Mar. 1, 1935, and subsequent coupons attached, and on the Series B Bonds with 2/1/35 and subsequent coupons attached.

SOUTHWEST GAS UTILITIES CORPORATION. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Lien & Secured S. F. Gold Bonds with 5/1/32 and subsequent coupons attached.

STARK ELECTRIC R. R. CO. Funds are available at office of Manufacturers Trust Co., N.Y.C., for distribution on the 1st Mtge. 7% Bonds, due 12/1/52 with 6/1/32 S.C.A.

TACOMA LAND COMPANY. Stock at one time could be exchanged for new securities at the Atlantic Trust Company, New York City. The Provident Life & Trust Co. of Phila., Pa., may know something about this company.

315 WEST 86TH STREET APARTMENTS. The Manufacturers Trust Co. of New York City, holds funds to make certain payments on the First Mortgage 6% Bonds due 1/11/37, with 7/11/31 and subsequent coupons attached.

333 WEST 86TH STREET CORPORATION (FRANKLIN TOWERS). The First Mortgage 6% Serial Series A Gold Bonds due 1930-40, with 8/20/31 and subsequent coupons attached. Funds are on deposit with Manufacturers Trust Co. for distribution on above bonds. The rates vary according to number.

TRENREX REALTY CORPORATION (LINCOLN THEATRE, Trenton, N. J.). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6% Gold Bonds with 7/14/33 and subsequent coupons attached.

TURNER BROS. BUILDINGS CORPORATION (LINCOLN HALL). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the 6% First Mortgage Bonds due Jan. 15, 1937, with July 15, 1930, and subsequent, coupons attached.

TUSCANY TOWERS CORPORATION (TUSCANY TOWERS). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6% Serial Gold Bonds with 1/1/32 and subsequent coupons attached.

265 FOURTH AVENUE CORPORATION. (4TH AVE. AND 21ST ST. BLDG.). The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 20-Year 6% S. F. Gold Bonds, with 9/1/28 and subsequent coupons attached.

UNITED CRESCENT DRY CLEANING CORPORATION. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Series A 7% S. F. Guaranteed First Mortgage Gold Bonds.

Manufacturers Trust Co. (cont.)

UNITED OIL PRODUCERS CORPORATION. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Ten-year First Lien 8% and Participating S. F. Production Bonds due July 25, 1931.

UNITED STATES FLOUR MILLING CO. Present unstamped bonds to the Manufacturers Trust Company, New York City, for collection.

UPPER NEW YORK CITY WATER CO. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the First Mortgage 6% Gold Bonds, due 5/1/35, with May 1, 1897, and subsequent coupons attached.

WESTERN FARM MORTGAGE TRUST COMPANY. 6% Debentures, Series 6, due 1898. The Manufacturers Trust Company, 55 Broad St., New York City, informed us as follows on Aug. 10, 1939: "We acknowledge the receipt of your letter of Aug. 8th, advising us that one of your clients holds some Western Farm Mortgage Trust Company 6% Debentures Series 6, due 1898. Funds are on deposit with us to pay three liquidating dividends aggregating $263.65 per $1,000 on the Debentures of this series. If the Debentures in question have not been stamped for all or any of the three distributions payable thereon, we suggest that you have them forwarded to us. When the Debentures are received, we will send a form of memorandum for final payment and settlement, which we require for our files on this particular trust."

ZANESVILLE & OHIO RAILWAY CO. The 6% First Mortgage Bonds due Feb. 1, 1916, represented by Certificates of Deposits, will be released at the Manufacturers Trust Company, New York City, upon surrender of the Certificates of Deposit. A distribution of $60.163 per $1,000 bond is being made by the Trustee named in the bond.

Mapos Central Sugar Company. See Maryland Trust Co., Baltimore, Md.

Marancha Corporation. See First National Bank, Jersey City, N. J.

Marconi Wireless Telegraph Company of America. The $5.00 par stock received 1 share of common stock and 1/10 share of Preferred stock of Radio Corporation of America. Now equal to 1 share of RCA common stock and $5.50 in cash for redemption price of 1/10 share of RCA Preferred stock. The Class "A" stock received 5 shares of RCA Common for each share. The assets of this company were sold many years ago to Radio Corporation of America. RCA stock was issued in exchange for Marconi stock. Certificates exchanged for RCA stock were stamped and returned to stockholders, merely represent an interest in the reserved assets of the company, which consist principally of claims against the United States Government for infringement of patents. These claims are being prosecuted in the Court of Claims, but we are unable to say when they will be settled or what amounts will be received in settlement thereof. Therefore, we submit only a nominal value for the stamped shares at this time. Transfer Agent, Corporation Trust Co., 120 Broadway, N. Y. C. (12/30/41.)

Margaret Red Lake Mines Limited. See Robert D. Fisher Mining Manual, Vol. II, 1941.

Marian Realty Company. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Marietta, Columbus & Cleveland Railroad Company. See Toledo & Ohio Central Extension Railroad Company.

Marietta Mineral Railway Company. See City Bank Farmers Trust Company, New York City.

Marine Midland Trust Company, Binghamton, N. Y. Informed us in Dec. 1941, that they hold unclaimed funds for the following:

BINGHAMTON LESTERSHIRE & UNION RAILROAD COMPANY. First Mortgage 5's of 1925, dated June 1, 1895. There are six $500 bonds which were not presented for payment. Funds are on hand to make payments at par and interest to June 1, 1929.

OTSENINTO SCOTTISH RITE CORPORATION (Binghamton, N. Y.). 20-Year Second Mortgage 5's of 1942 (now in default) called for redemption in 1930. Numbers 1038, 1053, 1130 and 1144 at $100 each, and Number 1464 at $50. These bonds will be paid at par upon presentation.

Marine Midland Trust Company of New York, 120 Broadway, New York City. Informed us on Dec. 22, 1942, that certain outstanding securities of the following companies have a cash or exchange value available at their office:

ALLEGHENY GAS CORPORATION. The Marine Midland Trust Company of New York City, Trustee, holds $333.41 for distribution on the Conv. 7% Secured Gold Notes dated Nov. 1, 1928, and due Nov. 1, 1933, with May 1, 1932, and subsequent coupons attached, at the rate of $9.133023 per $1,000 unstamped note. The Trustee also holds $28.14 for distribution at the rate of $9.133023 per $1,000 unstamped bond.

AMERICAN COPPER & GOLD COMPANY. The Marine Midland Trust Company of New York of New York City holds funds for a first and final distribution at the rate of 18.3% of principal and accrued interest due on 5 Year 6% Notes dated September 1, 1907, due September 1, 1912. The funds were made available by order of Referee in Bankruptcy dated December 17, 1913. An unclaimed balance of $391.33 is held and the notes are retained and cancelled by the bank.

ASSOCIATED RAYON CORPORATION. Dissolved Dec. 21, 1936. The Marine Midland Trust Company of New York City, holds $3,795.85 to redeem the 20 year 5% Guar. Conv. Debentures dated Dec. 1, 1930 and due Dec. 1, 1950, at the rate of $1,010.97, which includes accrued interest to Feb. 20, 1937. The above bank also holds $7,981.20 in liquidating dividends to distribute to the common stockholders at the rate of $7.20 per share. Any outstanding stock is entitled to this dividend as the stock was retired when paid.

BESTBERN REALTY CORP. The Marine Midland Trust Company of New York holds an unclaimed balance of $420 for distribution to holders of Certificates of Deposit of this Corporation.

BLACK STEEL & WIRE COMPANY. The Marine Midland Trust Company of New York City holds $100 to retire $100 of First Ref. Mortgage 6½% Serial Bonds dated June 1, 1926, and due Dec. 1, 1936, at par.

Marine Midland Trust Co., N. Y. C. (cont.)

BROOKLYN PROPERTIES CORPORATION. The Marine Midland Trust Company of New York City, made the following payments representing the First Distribution on the First Mortgage 6½% Serial Gold Loan Certificates dated Oct. 1, 1924, due Oct. 1, 1925, through 1939:
Maturity
Oct. 1, 1927—$591.85 per $1,000 Cft.
Oct. 1, 1928—$563.83 per $1,000 Cft.
All others—$559.72 per $1,000 Cft.
On interest coupon due 4/1/28 from $1,000 bond—$18.90.
On interest coupon due 10/1/28 from $1,000 bond—$18.32.
There is an unclaimed balance of $384.10 due on this distribution.
Second Distribution. Maturity.
Oct. 1, 1927—$43.86 per $1,000 Cft.
Oct. 1, 1928—$41.78 per $1,000 Cft.
All others—$41.48 per $1,000 Cft.
On interest coupon due 4/1/28 from $1,000 bond—$1.40.
On interest coupon due 10/1/28 from $1,000 bond—$1.36.
There is an unclaimed balance of $11.79 due on this distribution.
Third Distribution. Maturity
Oct. 1, 1927—$6.54 per $1,000 Cft.
Oct. 1, 1928—$6.23 per $1,000 Cft.
All others—$6.18 per $1,000 Cft.
On interest coupon due 4/1/28 from $1,000 bond—$.21.
On interest coupon due 10/1/28 from $1,000 bond—$.20.
There is an unclaimed balance of $11.31 due on this distribution.

CAROLINA-GEORGIA SERVICE CO. The 6½% bonds have a decree value of $51 per $1,000 bond. Collect on unstamped bonds from the Marine Midland Trust Co., New York City.

CENTRAL FOUNDRY COMPANY. The Marine Midland Trust Company of New York City holds an unclaimed balance of $1,339.59 to distribute to Scrip Certificates which expired Sept. 28, 1937, for Fractional Shares of $1.00 par value common stock, at the rate of $0.045 per 1/100th of one share. The certificates when paid were cancelled and retired. Also there is held an unclaimed balance of $16.59 to distribute to Scrip Certificates which expired Oct. 15, 1938 at the rate of $2.37 per ½ of one share.

COAL & IRON BANK OF THE CITY OF NEW YORK. The Marine Midland Trust Company of New York City holds $528 representing unclaimed liquidating dividends due on the capital stock as a first distribution of $4.00 per share; $39.60 of unclaimed funds to pay a second distribution of $.30 per share, and $171.60 of unclaimed funds to pay a third and final distribution of $1.30 per share. The three payments were stamped on the back of the certificate. Upon payment of the third dividend the stock was cancelled and retired.

CONTINENTAL SECURITIES CORPORATION. The Marine Midland Trust Company of New York holds $9,874.11 to be distributed to holders of 15 Year 5% Debentures due May 1, 1942, at the rate of $193.61 per $1,000 principal amount, as a first dividend. Payment of a second dividend at the rate of $280.23 per $1,000 debenture was authorized on Dec. 11, 1942. The Bank pays only on bonds not covered

Marine Midland Trust Co., N. Y. (cont.)

by individual proofs of claim. The bonds are stamped and returned to presenters.

COSDEN PETROLEUM CORPORATION. The Marine Midland Trust Company of New York holds an unclaimed balance of $985.36 for redemption of fractional scrip certificates for First Mortgage 5% Convertible Bonds at the rate of 49.9% of the face value. The redemption privilege expires on June 1, 1944 and the scrip certificates become worthless on that date. The Bank cancels and retires the certificates.

CROWN CENTRAL PETROLEUM CORP. We received the following letter to stockholders from the Marine Midland Trust Company of New York, 120 Broadway, New York City, dated June 15, 1938: "A recent examination of the stock records of the Crown Central Petroleum Corporation, a Maryland corporation, which is the successor to the White Oil Corporation, the United Central Oil Corporation, and the Crown Central Petroleum Corporation, a Delaware corporation, indicate that certain holders of the stock certificates of the White Oil Corporation, the United Central Oil Corporation, and the Crown Central Petroleum Corporation, a Delaware corporation, have not exchanged their stock certificates for the stock of the Crown Central Petroleum Corporation, a Maryland corporation, as they are entitled to do. The Crown Petroleum Corporation have requested us to advise you that until this transfer is made the holders of certificates of the old stock will not receive dividends which have been heretofore declared and deposited with us as Dividend Disbursing Agent. The records indicate that you are entitled to dividends if you exchange your stock certificates for the stock of the new Maryland corporation. Unless you do so exchange, you will not receive the dividends. If you will, therefore, send the certificates which you hold to our Stock Transfer Department, a properly registered certificate of the Crown Petroleum, a Maryland corporation, will be issued in your name and the dividends held for your account sent to you. For your convenience, a letter of transmittal is enclosed." White Oil Corporation Common Stock and Certificates of Deposit are exchangeable for the $5.00 par value common stock of Crown Central Petroleum Corporation of Maryland, at the rate of 2/75ths of a share of new stock for one share of old stock. United Central Oil Corporation common stock is exchangeable for the $5.00 par value common stock of Crown Central Petroleum Corporation of Maryland at the rate of 10/75ths of a share of new stock for one share of old stock. Crown Central Petroleum Corporation of Delaware no par value common stock issued prior to Nov. 20, 1930, is exchangeable for $5.00 par value common stock of Crown Petroleum Corporation of Maryland at the rate of 10/75ths of a share of new stock for one share of old stock. Crown Petroleum Croporation of Delaware no par value common stock and $1.00 par value common stock issued on and subsequent to Nov. 20, 1930, is exchangeable for $5.00 par value common stock of Crown Central Petroleum Corporation of Maryland,

Marine Midland Trust Co., N. Y. (cont.)

at the rate of one share of new stock for each five shares of old stock.

CROWN CENTRAL PETROLEUM CORPORATION. The Marine Midland Trust Company of New York holds an unclaimed balance of $15.29 for the redemption of scrip certificates for fractional shares of Common Stock $5 par value expired on Sept. 23, 1939. The payment is at the rate of $.0239 per 1/75th. The certificates are cancelled and retired.

1802 OCEAN PARKWAY CORPORATION. The Marine Midland Trust Company of New York City, holds an unclaimed balance of $79.09 for distribution on the Second Mortgage 15-Year Income Certificates, dated Aug. 15, 1930, and due Aug. 15, 1945, at the rate of 51.82% of their face value, and an unclaimed balance of $67.15 for distribution on these certificates at the rate of 1.7% of their face value, representing the second and final payment. The certificates were stamped and returned.

FEDDERS MANUFACTURING CO., INC. The Marine Midland Trust Company of New York holds an unclaimed balance of $7.25 for the redemption of scrip certificates for $1 par value common stock which expired on Jan. 2, 1939. The distribution is at the rate of $7.25 per ½ share. The certificates are cancelled and retired.

GAYLORD CONTAINER CORP. The Marine Midland Trust Company of New York holds unclaimed balances of $343.67 and $704.07 for the redemption of scrip certificates which expired on Aug. 1, 1939, for common and preferred stocks, respectively. The payments for fractional share certificates of $5 par value common are made at the rate of $18.57 per 1 full share. The payments for fractional share certificates of $50 par value 5½% Cumulative Preferred Stock are made at the rate of $50.63 per full share. The certificates are cancelled and retired.

GENERAL BAKING COMPANY. The Marine Midland Trust Company of New York City, holds an unclaimed balance of $995.30 for distribution on the Scrip Certificates for Fractional Shares of $5 par Common Stock at the rate of $0.1175 for 1/100ths of one share. When the certificates were paid, they were cancelled and retired.

GLOBE UNDERWRITERS EXCHANGE, INC. The Marine Midland Trust Company of New York City holds an unclaimed balance of $10,081.50 to pay a partial liquidating dividend of $2.75 per share of the no par stock. The certificates were stamped and returned. The same bank holds an unclaimed balance of $1,880.08 representing a second and final distribution of 28c per share. The certificates were then cancelled and retired.

KINGS COUNTY IRON FOUNDRY, INC. The Marine Midland Trust Company of New York City holds an unclaimed balance of $38.45 for distribution on the First Mortgage 7% Serial Bonds, dated Feb. 1, 1925, and due Feb. 1, 1928, through 1940 at the rate of $25.33 per $1,000 bond representing the first payment. The bank also holds an unclaimed balance of $69.19 to make a second payment of $4.35 on each $1,000 bond, and an unclaimed balance of $3.18 to make a third distribution of $2.08 on each $1,000 bond.

Marine Midland Trust Co., N. Y. (cont.)

KINGS-OCEAN APARTMENTS, INC. The Marine Midland Trust Company of New York City holds an unclaimed balance of $1,006.25 for distribution on the Second Mortgage 15-Year Income Certificates dated Feb. 25, 1921, and due Feb. 25, 1946, at the rate of 11.5% of their face value. This payment represented the first and final payment.

LEVEL CLUB, INC. Incorporated in Jan., 1920, as a club and owned properties at 253-267 W. 73rd St., New York City. Funded debt: 1st Mortgage 6's 42, $2,223,800. Int. and Prin. default; 2nd Mortgage 6's 31, $550,000; Debenture 6's 44, $1,406,513. The property was sold at foreclosure sale on May 18th, 1931, and purchased by the bondholders' committee. The sale was held to satisfy a judgment of $2,379,510 obtained by Marine Midland Trust Company as Trustee for the First Mortgage Bonds. Back taxes amounted to $212,000. It is reasonable to assume that there were not sufficient funds to pay off the back taxes and satisfy the first mortgage, leaving no equity for the second mortgage and debenture bonds, which are without value. Mr. Alexander Rosenbaum, an attorney, at 10 E. 40th St., New York City, and former vice pres. of the company confirmed the above on Dec. 2, 1932, to the effect that the debenture bonds had no equity after the sale and are without value.

LEVEL CLUB, INC. The Marine Midland Trust Company of New York City holds an unclaimed balance of $91.02 for distribution on the First Mortgage 6% Bonds dated Nov. 2, 1927, and due Nov. 1, 1942, at the rate of $22.20 per $1,000 bond. The Trustee also holds an unclaimed balance of $22.94 for distribution on these bonds at the rate of $3.70 per $1,000 certificate, representing the second payment.

1928 HOLDING CORP. The 7-Year Coll. Trust 6% Bonds due 1935 represented by Certificates of Deposit received $48 per $100 Certificate. Collect on unstamped certificates from the Marine Midland Trust Company, New York City.

NO. 2 PARK LANE, WEST, INC. The Marine Midland Trust Company of New York City holds an unclaimed balance of $761.21 for distribution on the Certificates of Deposit for First Mortgage 6½% Gold Loan Certificates at the rate of 47.579% of their face value. The C/D were cancelled and retired. The First Mortgage Bonds were returned and stamped. The Bank of Manhattan Company, of New York City, successor Trustee, paid $525.79 on each $1,000 bond on account of the principal and interest due on the certificate and the interest warrants thereunto attached.

PARKOLU CORPORATION. The Marine Midland Trust Company of New York holds an unclaimed balance of $1,214.36 for distribution on Second Mortgage 15-Year Income Certificates at the rate of 41.56% of the face amount. These certificates may either be surrendered for cancellation or returned to holders after notation of payment. The distribution is stated to be a final one.

RANDALL FAICHNEY, INC. The Marine Midland Trust Company of New York

Marine Midland Trust Co., N. Y. (cont.)
holds an unclaimed balance of $475.56 for distribution to holders of first mortgage 6½% Serial Gold Bonds with Aug. 1, 1930, and subsequent coupons attached at the rate of $26.30 for each $100 principal amount. In addition 8 shares of the 5% non-cumulative preferred stock and Voting Trust Certificates for 2 shares of common stock of the new corporation, Randall Faichney Corporation are issuable. The old bonds are cancelled and retired.

REMINGTON RAND, INC. The Marine Midland Trust Company of New York holds an unclaimed balance of $56,471.67 for redemption of scrip certificates for fractional shares of $4.50 preferred stock which expired Dec. 31, 1939. The distribution is at the rate of $51.40 per full share and the certificates are cancelled and retired. The bank also holds an unclaimed balance of $975.96 for the redemption of scrip certificates for fractional shares of the Prior Preferred stock of Remington Rand, Inc., which expired Dec. 31, 1939. The distribution is at the rate of $12.50 per full share and the certificates are cancelled and retired.

SCRANTON HOLDING CORPORATION. The Marine Midland Trust Co. of New York, New York, holds an unclaimed balance of $1,699.97 for distribution on the V. T. C. for Common Stock at the rate of $15.59545 per share, representing the final liquidating dividend.

SCRANTON PUMP COMPANY. The Marine Midland Trust Company of New York City holds an unclaimed balance of $215.26 for distribution on the First Mortgage 7% Serial Bonds, dated May 1, 1924, and due serially to May 1, 1945, at the rate of $35.79 per $1,000 bond and $1.25 on each coupon due Nov. 1, 1930, from $1,000 bond, representing the first and final payment.

SEABOARD PORTLAND CEMENT COMPANY. The Marine Midland Trust Company of New York City holds an unclaimed balance of $701.32 for distribution on the 20-Year 6% Bonds, dated July 1, 1907, and due July 1, 1927, at the rate of $2.57 per $1,000 bond, representing a first and final payment. When this payment was made, the bonds were cancelled and retired.

SHIPPERS' CAR LINE CORPORATION. The Marine Midland Trust Company of New York holds an unclaimed balance of $375.45 for redemption of scrip certificates for 5% Cumulative Preferred Stock which expired June 30, 1939. The distribution was made at the rate of $5.27 for each 1/10th of a share and the certificates are cancelled and retired.

SILRAP CONSTRUCTION CO., INC. The Marine Midland Trust Company of New York City holds an unclaimed balance of $78.75 for distribution on the Certificates of Deposit for 6½% Bonds of 220 E. 18th St. Apartment Bldg., at the rate of 1.25% of their face value, representing the second and final payment. The C/D's were cancelled and retired, and the deposited bonds were returned stamped to the C/D holder.

SPENCER KELLOGG & SONS, INC. The Marine Midland Trust Company of New York holds an unclaimed balance of $982.33 for redemption of scrip certificates for Capital Stock no par value which expired Feb. 16, 1938. The distribution was made at the rate of 45c for each 1/50th of a share. The certificates are cancelled and retired.

STRATFORD ARMS CORPORATION. The Marine Midland Trust Company of New York City holds an unclaimed balance of $162.54 for distribution on the First Mortgage 6% Serial Gold Loan Certificates, dated July 1, 1925, and due July 1, 1927, through 1935, at the rate of $270.91 per $1,000 Certificate representing the first payment, and $11.76 for distribution at the rate of $19.60 for $1,000 Certificate representing the second and final distribution from foreclosure. On June 13, 1941, funds were received from our claims in Empire Bond & Mtge. bankruptcy and are distributable at the rate of $12.06 for $1,000 Certificate.

SYMINGTON-GOULD CORPORATION. The Marine Midland Trust Company of New York City, holds an unclaimed balance of $17,266.17 for distribution on the Gould Coupler Corp. First Mortgage Conv. Income Bonds dated Feb. 1, 1936, and due Feb. 1, 1956, at the rate of $1,021.67 per $1,000 bond. The entire issue was called for redemption on Aug. 16, 1936, at par and accrued interest to the redemption date.

TOLIMA, DEPARTMENT OF, COLOMBIA. Press report dated Oct. 31, 1940. South American courts have just rendered a favorable judgment in the suit by the Marine Midland Trust Co. of New York to enforce the rights of holders of the 7% External Bonds of the Department of Tolima, Colombia, for which the bank acts as successor fiscal agent. Its ability to announce a decision in favor of the bondholders is unusual, according to a statement issued by the bank last night, since, in spite of the widespread defaults on South American dollar bonds, few suits have been instituted against the various governmental and other debtors. The Department of Tolima Dollar Bonds, now outstanding in the principal amount of $2,112,000, have been in default since Nov. 1, 1931. Each $1,000 bond has an accumulation of unpaid coupons of $603 to Nov. 1, 1940. The total outstanding includes more than $820,000 overdue sinking fund principal installments to Nov. 1 and carries $1,273,536 overdue coupons, or a total overdue for principal and interest of $3,385,536.

Reason for Default.

When the Tolima Bonds were issued, the department, which has a political status in the Republic of Colombia similiar to that of a State, agreed to make monthly deposits in Colombia from its taxes on liquors, slaughter houses, tobacco and consumption of foreign liquors, which deposits were to be transferred to the fiscal agent in New York to make the service payments for sinking fund and interest on the loan. It stopped making these deposits in Dec., 1931, and the department excused its failure to make deposits by invoking the moratorium on foreign debt payments of the Government of Colombia, claiming among other things that even if the deposits were made they could not be transferred to New York for the service payments.

As successor fiscal agent, Marine Midland Trust Co., after failure of all

Marine Midland Trust Co., N. Y. (cont.)

friendly negotiations, began a suit in the Colombian courts in 1938 to secure an order forcing the department to deposit pledged revenues to be held as security for the benefit of the bonds, until payment could be made on the bonds or a satisfactory settlement arranged. After an unfavorable decision in the lower courts, the Supreme Court of Justice handed down a decision Oct. 14, 1940, ordering the department to make its deposits, as from Dec., 1931, to July, 1938, when suit was begun.

The total of the deposits ordered would be $1,593,333 in United States currency, but the court converted this amount into Colombian currency at the parity rate in 1927 when the bonds were issued, for an aggregate of 1,637,150 pesos and stated that this amount of Colombian currency was to be considered in discharge of the service obligation due in dollars. Marine Midland had already filed petition for reconsideration of this latter point, and expects the department also to apply for reconsideration.

Arrangements looking toward enforcement of the judgment have not yet been worked out and ultimate collections will probably be in Colombia currency which will be blocked in Colombia and unavailable for transfer to New York for the benefit of the bondholders, except as further negotiations to this end are successfully undertaken.

The bank stated that this new decision may be considered a tribute to the high integrity of the Colombian courts and that it appears to be an outstanding step in the effort of American creditors to secure payments on Colombian dollar debts. The bank also expressed the opinion that the steps which will be taken to enforce the judgment should have a material influence in accelerating negotiations for settlement of Colombian departmental debt.

The Division of General Affairs of the Supreme Court of Justice revoked its own executive order of Oct. 14th, 1940, against the Department of Tolima on March 5, 1941.

WHITE OIL CORPORATION. Incorporated under the laws of the State of Delaware on Oct. 16, 1919, and is no longer in existence, having filed Consent to Dissolution Feb. 15, 1924. Certificate of Incorporation was filed by the Registrar and Transfer Company, Dover, Del. The last annual report filed for the year 1923 showed offices at Binz Bldg., Houston, Texas, and 61 Broadway, New York City. Chairman of Board, P. J. White, New York City; President, W. A. Williams, Houston, Texas; Vice President, N. N. Oille, Houston, Texas; Treasurer, A. Crone, Houston, Texas; Secretary, J. A. McKenna, New York City. The directors were: Herman Aaron, George Bullock, Murray W. Dodge, O. L. Gubelman, C. Howard Marfield, Wm. E. Paine, P. J. White, S. R. Bertron, L. L. Clarke, W. B. Emmert, R. G. Hutchins, Jr., Geo. O. Muhlfield, L. W. Stoddard, Thomas White, all of New York City. We received the following letter from John A. McKenna, 50 Church St., New York City, dated April 21, 1939: "I have your letter of April 17, 1939, inquiring with reference

Marine Midland Trust Co., N. Y. (cont.)

to the present status of White Oil Corporation and the value of its stock, shares of which are owned by one of your clients. Please be advised that pursuant to Plan and Agreement for the Readjustment and Reorganization of White Oil Corporation, dated Sept. 15, 1923, a new corporation was formed by the name of United Central Oil Corporation, to which latter corporation the property and assets of White Oil Corporation were conveyed. The holders of common stock of White Oil Corporation were entitled to receive one (1) share of common stock of United Central Oil Corporation in exchange for each five (5) shares of common stock of White Oil Corporation. If your client was a registered holder of common stock of White Oil Corporation on or about Sept. 15, 1923, he should have received copy of printed circular letter dated Sept. 15, 1923, which was addressed to the stockholders of White Oil Corporation, informing the said stockholders as to the provisions of the plan for readjustment and reorganization, as aforesaid. The United Central Oil Corporation was incorporated under the laws of the State of Delaware on Dec. 24, 1923. An amendment was made to the certificate of incorporation of United Central Oil Corporation on May 13, 1925, changing the corporate title from United Central Oil Corporation to Crown Central Petroleum Corporation. Shares of common stock of Crown Central Petroleum Corporation were issuable in exchange for shares of common stock of United Central Oil Corporation on a share for share basis. The present address of the Crown Central Petroleum Corporation is American Building, Baltimore, Md., and we would suggest that you communicate with Mr. James T. Bowles, Secretary, at said address, with reference to any corporate changes subsequent to May, 1925, and as to the present status of your client's stockholdings in the White Oil Corporation." See report on Crown Central Petroleum Corp. for basis of exchange of stock. The new stock is listed on the New York Curb. Send White stock to the Marine Midland Trust Company, New York City.

Marine Trust Company, Buffalo, N. Y. Informed us on May 22, 1941, that they are holding unclaimed funds and/or securities for exchange for the following securities that have not been presented for collection or exchange.

A-O WORSTED CO., INC. First Mortgage 6% Gold Bonds.

Coupons due	Cash on hand
9/1/26	$24.00

ANGORA KNITTING MILLS.

Coupons due	Cash on hand
7/1/22	$20.00
1/1/23	20.00

ATLAS STEEL CORP. (Incorporated 1925 as Atlas Alloy Steel Corporation). Assets of company acquired in 1929 by Ludlum Steel Co. Preferred stock redeemable at $75 per share. Voting Trust Certificates representing one or more full shares common stock exchangeable for like number of full shares of Allegheny Ludlum Steel Corporation common stock.

THE BEAVER BOARD COMPANIES (Company dissolved in 1928; assets acquired by Certainteed Products Corpora-

Marine Trust Co., Buffalo (cont.)

tion). Preferred stock, First Preferred Stock, Voting Trust Certificates for Preferred Stock, redeemable at the rate of $61.257 per share.

BUFFALO, BELLEVUE & LANCASTER RAILWAY COMPANY, 5% Gold Mortgage Bonds, dated June 1, 1897. Cash on hand, $1,000 against final outstanding bond.

BUFFALO, BELLEVUE & LANCASTER RAILWAY CO., 5% Gold Mortgage Bonds.

Coupons due	Cash on hand
6/1/24 through 6/1/27	$25.00 each maturity

BUFFALO BREWING COMPANY, 6% Gold Bonds, dated Jan. 1, 1910 (Distribution under Court Order on certain coupons attached to bonds Nos. 31/7—101/2—106/8—445/6).

BUFFALO COLD STORAGE CO., First Mortgage 6% Gold Bonds.

Coupons due	Cash on hand
2/1/26	$30.00

BUFFALO GENERAL ELECTRIC CO., Five-Year Convertible 6% Debentures.

Coupons due	Cash on hand
Series 3	$ 3.00
Series 4	36.00

BUFFALO GENERAL ELECTRIC CO., Five-Year Convertible 7% Debentures.

Coupons due	Cash on hand
4/1/22	$35.00
10/1/24	3.50

BUFFALO AND LACKAWANNA TRACTION CO. (Undeposited.) First Mortgage 5% 20-Year Gold Bonds, dated Dec. 1, 1908. $27.155732 per $1,000 on $9,000 face amount undeposited bonds.

BUFFALO MEN'S HOTEL, 5% Gold Bonds.

Coupons due	Cash on hand
5/1/32	$25.00

BUFFALO TURN VEREIN. First Mortgage 4% Gold Bonds, dated Jan. 1, 1920. Cash on hand, $150 against $150 outstanding bonds.

BUFFALO TURN VEREIN. First Mortgage 4% Gold Bonds.

Coupons due	Cash on hand
1/1/21	$10.00
1/1/22	6.00
1/1/23	6.00
1/1/24	8.00
1/1/25	14.00
1/1/26	6.00

BUFFALO WEAVING AND BELTING CO. First (Closed) Mortgage 7% Serial Gold Bond, dated 1/1/24, called as of July 1, 1938, at par. Cash on hand, $1,000.

BUFFALO WEAVING AND BELTING CO. First Mortgage 6% Gold Bonds.

Coupons due	Cash on hand
10/1/20	$3.00

BUFFALO WEAVING AND BELTING CO. First (Closed) Mortgage 7% Serial Gold Bonds.

Coupons due	Cash on hand
7/1/36	$35.00
1/1/37	35.00
7/1/37	35.00
1/1/38	35.00
7/1/38	35.00

BUFFALO & WILLIAMSVILLE ELECTRIC RAILWAY CO. 5% Mortgage Bonds.

Coupons due	Cash on hand
1/1/19	$12.50

Marine Trust Co., Buffalo (cont.)

CHRISTIAN SCIENCE SOCIETY IN KENMORE (First Church of Christian Science). First Mortgage 5% Bonds.

Coupons due	Cash on hand
8/15/21	$1.25
2/15/22	1.25
2/15/23	1.25
8/15/23	1.25
2/15/24	1.25
8/15/24	1.25
2/15/25	1.25
8/15/25	1.25
2/15/26	1.25
8/15/26	1.25

DONNER STEEL CO. First and Refunding Mortgage Sinking Fund 7% Gold Bonds. Series AA, dated 1/1/22. (Called as of 7/1/36 at 102½). Cash on hand, $102.50.

DONNER STEEL CO., INC. First and Purchase Money Mortgage 5% Twenty-Year Gold Bonds.

Coupons due	Cash on hand
12/1/27	$25.00

DONNER STEEL CO., INC. First and Refunding Mortgage 20-Year 7% Sinking Fund Gold Bonds, Series AA.

Coupons due	Cash on hand
1/1/23	$17.50
7/1/24	17.50
7/1/28	7.00
7/1/30	17.50
7/1/34	35.00
7/1/36	7.00

ELECTROLYTIC HOLDING CO., INC. Purchase Money 6% Bonds, dated 10/10/24 (funds on deposit covering $1,400 face amount undeposited bonds at .041844 per $1.00).

ERIE FINANCE CORPORATION. 4% Convertible Debenture Bonds.

Coupons due	Cash on hand
Series 2A	$20.00
Series 3B	20.00

FAIRFAX OF BUFFALO. (Undeposited.) First and Refunding Mortgage 6½% Gold Bonds, dated Mar. 5, 1929. (Funds held representing a "First and final dividend" at approximately $21 per $100 par, depending on coupon attached, against $17,300 face amount of undeposited bonds.)

FORD HOTELS CO., INC. 15-Year 7% Series A Gold Debentures.

Coupons due	Cash on hand
5/1/33	$35.00

GENERAL BAKING CO. 10-Year 5½% Sinking Fund Gold Debentures, dated 4/1/30, called as of Feb. 1, 1935, at 102½. Cash on hand, $512.50 principal and premium and $9.15 interest.

GENERAL BAKING CO. 10-Year 5½% Sinking Fund Gold Debentures.

Coupons due	Cash on hand
10/1/31	$13.75
4/1/32	13.75
10/1/32	13.75
4/1/33	13.75
10/1/33	96.25
4/1/34	13.75
10/1/34	13.75
4/1/35	13.75

GENERAL THEATRES CORPORATION. 5-Year Convertible 8% Debentures.

Coupons due	Cash on hand
10/15/22	$48.00

Marine Trust Co., Buffalo (cont.)

HYDRAULIC POWER CO. OF NIAGARA FALLS. First and Refunding Mortgage 5% Gold Bonds.

Coupons due	Cash on hand
7/1/18	$25.00
7/1/19	50.00
1/1/25	50.00
7/1/26	25.00
1/1/28	25.00
7/1/28	25.00
1/1/29	25.00
1/1/32	25.00

HYDRAULIC POWER CO. OF NIAGARA FALLS. Refunding and Improvement 5% Gold Bonds.

Coupons due	Cash on hand
4/1/21	$50.00
10/1/21	50.00
10/1/22	25.00
10/1/24	37.50
10/1/25	50.00
4/1/26	25.00
4/1/29	25.00
4/1/33	12.50

SPENCER KELLOGG & SONS, INC. 15-Year 6% Gold Debenture, dated July 2, 1923 (No. 1174) called as of 7/1/34 at 101. Cash on hand, $1,010.

SPENCER KELLOGG & SONS, INC. 15-Year 6% Gold Debenture Bonds.

Coupons due	Cash on hand
1/1/32	$30.00
7/1/32	30.00
1/1/33	30.00
7/1/33	30.00
1/1/34	30.00
7/1/34	30.00

LODGE OF THE ANCIENT LANDMARKS. Second Mortgage 5% Gold Bonds.

Coupons due	Cash on hand
1/1/26	$1.25
7/1/26	2.50
1/1/27	2.50
7/1/27	2.50

MESSER OIL CORPORATION. First and Refunding Mortgage 6% Gold Bond, dated Jan. 1, 1932, called as of July 1, 1940, at 102. Cash on hand, $1,020.

MESSER OIL CORPORATION. 6% Sinking Fund Gold Debentures.

Coupons due	Cash on hand
7/1/29	$13.75
7/1/34	105.00

NATIONAL ELECTROLYTIC CO. First and Refunding Mortgage 6% Gold Bonds.

Coupons due	Cash on hand
Series 1	$3.00

NATIONAL SUGAR MANUFACTURING CO. 4% Second Mortgage Gold Income Bonds. Cash on hand, $500.

NATIONAL SUGAR MANUFACTURING CO. First Mortgage 30-Year 6%.

Coupons due	Cash on hand
Series 9	$10.80
Series 24	135.00

NATIONAL SUGAR MANUFACTURING CO. 4% Second Mortgage Gold Income Bonds.

Coupons due	Cash on hand
Series 1/60	$560.00 (Total)

NIAGARA ALKALI COMPANY AND ELECTRO BLEACHING GAS CO. First Mortgage Serial 7% Gold Bonds.

Coupons due	Cash on hand
5/1/28	$17.50

Marine Trust Co., Buffalo (cont.)

THE NIAGARA FALLS POWER COMPANY. First and Consolidation Mortgage Series A 6% Gold Bond, dated July 1, 1919, Bond No. D367, called as of 5/1/35 at 105. Cash on hand, $525.

THE NIAGARA FALLS POWER COMPANY. First and Consolidation Mortgage Series A 6% Gold Bonds, dated July 1, 1919, called as of Jan. 1, 1937, at 105. Cash on hand, $4,725.

NIAGARA FALLS POWER COMPANY. First and Consolidation Mortgage Series A 5% Bonds.

Coupons due	Cash on hand
1/1/32	$25.00
1/1/37	25.00

NIAGARA FALLS POWER COMPANY. First and Consolidation Mortgage Series AA 6% Gold Bond.

Coupons due	Cash on hand
5/1/21	$90.00
11/1/21	15.00
5/1/22	15.00
11/1/22	75.00
5/1/24	30.00
11/1/24	30.00
11/1/26	30.00
11/1/28	45.00
5/1/30	75.00
11/1/31	15.00
5/1/32	30.00
11/1/32	75.00
11/1/33	30.00
5/1/34	30.00
11/1/34	120.00
5/1/35	15.00
11/1/35	135.00
5/1/36	165.00

NIAGARA GORGE RAILROAD COMPANY. First Mortgage 5% Bonds.

Coupons due	Cash on hand
Series 22	$50.00

POLISH NATIONAL CATHOLIC CHURCH OF THE HOLY MOTHER OF THE ROSARY.

Coupons due	Cash on hand
Series 5	$2.00
Series 6	2.00

POWERTOWN TIRE CORPORATION. First Mortgage 7% 15-Year Sinking Fund Gold Bonds.

Coupons due	Cash on hand
10/1/24	$175.00

RAND-KARDEX BUREAU, INC. 5-Year 5½% Sinking Fund Gold Notes.

Coupons due	Cash on hand
7/1/27	$27.50

RICABY MOUNT VERNON REALTY CO., INC. (Undeposited.) First Mortgage 6½% S. F. Improvement Bonds Series A, dated Nov. 1, 1923 ($6.35 per $100 is on deposit with County Treasurer of Erie County, Buffalo, N. Y.).

RICABY MOUNT VERNON REALTY CO., INC. (Undeposited.) First Mortgage 6½% Gold Bonds Series B, dated Mar. 1, 1925 ($11.934 per $100 is on deposit with County Treasurer of Erie County, Buffalo, N. Y.).

RICABY MOUNT VERNON REALTY CO., INC. (Undeposited) First Mortgage 8-Year 6½% Bonds Series C, dated April 1, 1926 ($9.958 per $100; $40.79 per $500 and $99.58 per $1,000 bond is on deposit with County Treasurer of Erie County, Buffalo, N. Y.).

RICABY MOUNT VERNON REALTY CO., INC. First Mortgage 8-Year 6½% Sinking Fund Gold Bonds Series C.

Coupons due	Cash on hand
4/1/30	$3.25
10/1/30	84.50

Marine Trust Co., Buffalo (cont.)

SECOND FOUNDERS SHARE CORPORATION. Scrip certificates for Class A stock redeemable at the rate of $20 per share.

STOUT D & C AIR LINES, INC. Final liquidating dividend of $.02 per share payable upon surrender of capital stock certificates.

STRUTHERS WELL-TITUSVILLE CORPORATION. First Mortgage 15-Year 6½% Sinking Fund Gold Bonds.

Coupons due	Cash on hand
11/1/29	$32.50
11/1/32	162.50

UNITED STATES DAILY PUBLISHING CORPORATION. (Undeposited.) 6½% Guaranteed Sinking Fund Gold Debentures, dated Sept. 15, 1928. Cash on hand, $103.59 per $1,000 on $8,000 undeposited bonds.

UNITED STATES DAILY PUBLISHING CORPORATION. 6½% Guaranteed Sinking Fund Gold Debentures.

Coupons due	Cash on hand
9/15/31	$32.50
3/15/32	65.00

Mariposa Investment Company. See Bank of America N. T. & S. A., Los Angeles, Calif.

Maritime Electric Company, Limited. See Royal Trust Company, Halifax, Nova Scotia.

Maritime Nail Co., Ltd. See Prudential Trust Company, Ltd., Montreal, Quebec.

Market Street Investment Corp., Indianapolis, Ind. In Aug., 1939, stockholders approved liquidating the company. In Oct., 1939, it was reported that the liquidation had been completed. The Class A and common shares received about $20 per share.

Markle Banking and Trust Company, Hazleton, Pa. Informed us on Dec. 28, 1942, that as Trustee, they are holding funds for payment of the following:

LEHIGH TRACTION COMPANY. First Mtge. 5% Bonds, due June 1, 1923, extended to June 1, 1933. These bonds are being paid at the rate of $12.47 for each $100 bond.

MARKLE HOTEL COMPANY. First Mtge. 6% Bonds, due May 1, 1943 with May 1, 1932 and subsequent coupons attached, are payable at the rate of $23.02 per $100 bond.

Markle Hotel Company. See Markle Banking & Trust Co., Hazleton, Pa.

Marquette Gas Light Company. See United States District Court, Marquette, Mich.

Marquette Manor. See Trust Company of Chicago.

Marquette National Fire Insurance Company. See Great Western Fire Insurance Company.

Marr Oil Corporation (Delaware). Stock has a liquidating value of $1.50 per share. Collect from James P. Farrell, care of Frueauff, Burns & Ruch, 60 Wall St., New York City.

Marti, Hugh A., Co. See California Trust Company, Los Angeles, Calif.

Martinsburg Community Hotel Company. See Safe Deposit & Trust Company, Baltimore, Md.

Maryland Brewing Company. Reorganized as Gottlieb-Bauernschmidt-Strauss Company. The First Mortgage 6% Bonds of Maryland Brewing were exchanged for First Mortgage Bonds of the Gottlieb Company. The bonds of the latter company have decree values.

Maryland Trust Company, Baltimore, Md. Our records indicate the following:

ANNAPOLIS SHORE LINE RAILWAY COMPANY. The Maryland Trust Company of Baltimore, Md., holds funds representing the first distribution of $50.04 on each $1,000 Fifteen Year 7% S. F. Bonds due Jan. 1, 1936, that have not been presented for collection.

BALTIMORE TUBE COMPANY, INC. The preferred stock has a liquidating value of $64.58 per share, payable upon surrender of the stock certificates at the Maryland Trust Company, Baltimore, Md. The company was sold to the Revere Copper & Brass Company. We understand that the common stock was purchased at $4.00 per share.

CENTRAL ELECTRIC COMPANY. The First Mortgage Bonds dated Aug. 1, 1890, are redeemable at par at the Maryland Trust Company, Baltimore, Md.

CHAIN STORE STOCKS. The common stock has a liquidating value of $11.32 per share, representing a first payment of $11.20 per share, and a second and final of $.12 per share, payable at the Maryland Trust Company, Baltimore, Md. Also see Atlas Corporation regarding Capital Warrants.

CHATTANOOGA ELECTRIC RAILROAD COMPANY. The First Mortgage 5% Gold Bonds due July 1, 1919, are payable at their par value at the Maryland Trust Company, Baltimore, Md.

DODGE BROS., INC. The Class A capital stock if presented to the Maryland Trust Company, Baltimore, Md., will receive one share of common stock of Chrysler Corporation plus certain dividends in cash, for each five shares of Class A Stock.

GENERAL BAKING CORPORATION (Md.). The Maryland Trust Company of Baltimore, Md., holds funds representing the final distribution on the following classes of stock: Preferred stock, $21.581 per share; Class B stock, $0.3776 per share; Common stock, $0.3776 per share.

GEORGIA & ALABAMA RY. CO. Stock exchanged for stock of Seaboard Air Line Ry. at Maryland Trust Company, Baltimore, Md. The bonds were deposited with the Continental Trust Company, Baltimore, Md.

GROVE PARK INN, INC. The Maryland Trust Company of Baltimore, Md., holds funds for the 6½% Conv. S. F. Secured Gold Bonds due May 1, 1938, to make a First and Final distribution from proceeds of foreclosure sale of $33.78 per $1,000 bond.

GUARANTY COMPANY OF MARYLAND. The Maryland Trust Company of Baltimore, Md., holds funds to make payments on the unstamped Coll. Trust S. F. Notes represented by Certificates of Deposit, as follows: Series "A" Final distribution of $108.86 per $1,000 bond. Series "B" Final distribution of $170 per $1,000 bond.

MAPOS CENTRAL SUGAR COMPANY. The First Mortgage 25-Year 6% S. F. Gold Bonds, due July 1, 1937, if presented to the Maryland Trust Company, Baltimore, Md., will receive a final distribution from the proceeds of foreclosure 45% of principal amount in Mortgage Bonds of Central Amazonas, S. A.

Maryland Trust Co. (cont.)

MONTAGUE TIMBER CORPORATION. The Maryland Trust Company of Baltimore, Md., holds funds to make a final distribution of $108.20 on each $1,000 face amount of First and Coll. Timber Mortgage 7% Serial Gold Bonds represented by Certificates of Deposit.

NATIONAL UNION MORTGAGE COMPANY. The Maryland Trust Company of Baltimore, Md., holds funds to make the following first and final distributions on unstamped bonds:

Issue of 9/1/25 $648.14 per $1,000 bond
" " 4/1/26 $826.89 " " "
" " 9/1/26 $591.09 " " "
" " 11/1/26 $585.27 " " "
" " 4/1/27 $588.18 " " "
" " 1/1/28 $590.52 " " "
" " 10/1/28 $636.46 " " "
" " 1/1/33 $537.83 " $750 "

PARK MORTGAGE AND GROUND RENT COMPANY. The Maryland Trust Company of Baltimore, Md., holds funds to pay on the Trust Notes as follows: Series "A." Payable at par plus certain accrued interest. Series "B." Distributions aggregating 80% of face amount.

SAVANNAH AND STATESBORO RAILWAY COMPANY. The Maryland Trust Company of Baltimore, Md., holds funds to make distributions from proceeds of foreclosure sale on the First Mortgage 5% Fifty-Year Gold Bonds, due Jan. 1, 1953, as follows: First Distribution, $32.46 per $1,000 Bond; Second and Final Distribution, $14.56 per $1,000 Bond.

STEINMETZ ELECTRIC MOTOR CAR CORPORATION. The Maryland Trust Company of Baltimore, Md., holds funds to make a final distribution from the sale of assets by Trustee in Bankruptcy of $37.50 per $100 Three-Year 7% Gold Coupon Note due Oct. 1, 1926, or Certificates of Deposit therefor.

TIDEWATER PORTLAND CEMENT COMPANY. The Maryland Trust Company of Baltimore, Md., holds funds to make a First and Final payment in liquidation of $4.11707175 per share on the capital stock.

UNION & UNITED TOBACCO CO. The First Liquidating Dividend of 7c per share was paid by the company at 44 West 18th St., New York City. The final dividend of 1c per share was paid by the Maryland Trust Company, Baltimore, Md.

UNITED RAILWAYS AND ELECTRIC COMPANY OF BALTIMORE. The following issues, and others, are exchangeable at the Maryland Trust Company, Baltimore, Md., under Plan of Reorganization under Section 77B of the National Bankrupt Act:

First Consolidated 4% Fifty Year Bonds due Mar. 1, 1949, are exchangeable for:

(a) $500 Series "A" 4% Debentures of the Baltimore Transit Company.
(b) $500 Par Value V. T. Preferred Stock of the Baltimore Transit Company.

First Consolidated 6% Fifty Year Gold Bonds due Mar. 1, 1949, are exchangeable for:

(a) $500 Series "A" 4% Debentures of the Baltimore Transit Company.
(b) $500 Par Value V. T. Preferred Stock of the Baltimore Transit Company.
(c) 1 share of V. T. Common Stock of the Baltimore Transit Company.

Maryland Trust Co. (cont.)

Income Mortgage 4% Gold Bonds due Mar. 1, 1949, are exchangeable for:

7½ shares of V. T. Common Stock of the Baltimore Transit Company for each $1,000 bond.

Thirty Year 5% Funding Bonds due June 1, 1936, are exchangeable for:

8½ shares of V. T. Common Stock of the Baltimore Transit Company for each $1,000 bond.

Marysville Land Company. In reorganization the 7½% bonds received all back interest in cash; 20% of principal in cash; and 70% in new 7% bonds. Bank of America, San Francisco, Calif., successor trustee. All bonds paid or exchanged.

Marysville Land & Improvement Company. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Mason Tire & Rubber Co. See Bankers Trust Co., N. Y. C.

Mason Tire & Rubber Corp. Preferred stock has a liquidating value of $2.50 per share. Common received $1.21 per share.

Mason Valley Mines Company (Maine). See Bankers Trust Co., N. Y. C.

Massachusetts National Bank, Boston, Mass. See Massachusetts Trust Company, Boston, Mass.

Massachusetts Northeastern Street Ry. See Old Colony Trust Company, Boston, Mass.

Massachusetts Oil Refining Company. See Old Colony Trust Company, Boston, Mass.

Massachusetts Trust Company, Boston, Mass. Converted into the Massachusetts National Bank on Dec. 19, 1925. The latter bank consolidated with the Atlantic National Bank in 1926, which bank was absorbed by the First National Bank, May 4, 1942.

Master Printers Bldg. See Kymson Building Corporation under Manufacturers Trust Co., N. Y. C.

Mattagami Pulp & Paper Company. See National Trust Company, Ltd., Toronto, Ont.

Mattie Consolidated Mines, Inc. At a meeting of the company held at Idaho Springs, Col., in the fall of 1937, it was proposed to sell the assets to a new company, for which the old stockholders would receive a 20% interest.

Maxwell Motor Company. Succeeded by Maxwell Motor Corporation, which went into the Chrysler Corporation.

Mayflower Associates, Inc. Directors have declared the second distribution in liquidation of $5.00 a share payable Feb. 5, to holders of record Jan. 25, 1937. First payment was made last year. It consisted of securities and cash of a value slightly in excess of $66 a share of Mayflower Associates' stock, taking the securities at market quotations on Dec. 16, 1936.

Mayflower Hotel Co. See Manufacturers Trust Co., N. Y. C.

McCahan, W. J., Sugar Refining Company. See Fidelity-Philadelphia Trust Company, Phila., Pa.

McCampbell & Co. See Baltimore National Bank, Baltimore, Md.

McCrory Stores Corporation. See City Bank Farmers Trust Company, New York City.

McKenna, H., Inc., of Fairfield, Kentucky. See Louisville Trust Company, Louisville, Ky.

McKinley-Darragh-Savage Mines. Succeeded by McKinley Mines Securities Co., Ltd., in 1928. The latter company sold the mining rights to the Mining Corporation of Canada, Ltd., located at 350 Bay St., Toronto, Ontario.

McKittrick Extension Oil Company (Cal.). The Bank of America National Trust & Savings Association of Bakersfield, Cal., holds a certain sum of money which was deposited for the purpose of fulfilling the requirements of Section 403-D of the Civil Code, State of California, in order to allow the company to complete their voluntary dissolution. These funds represent unclaimed dividends due shareholders.

McMillan, J. T., Co. See First Trust Company, St. Paul, Minn.

McMyler Interstate Company. See City Bank Farmers Trust Company, New York City.

Mead Corporation. See City Bank Farmers Trust Company, New York City.

Mead Pulp & Paper Company. See City Bank Farmers Trust Company, New York City.

Meadow Marble Co. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Medical Center Bldg., Los Angeles, Cal. Mr. Leigh M. Battson, 541 S. Spring St., Los Angeles, Cal., made the following payments on each $1,000 First 6% Bond due 1927-39; 1932 maturity, $248.80; 1933 maturity, $259.73; 1934 maturity, $258.99; others, $258.02.

Memphis & Charleston R. R. Reorganized as Southern Ry. Co. We believe the Guaranty Trust Company of New York City handled the exchange of securities. Certificates of Deposit for Gen. Mtge. Bonds received $650 per $1,000 certificate at the Central Hanover Bank & Trust Company, New York City.

Memphis Consolidated Gas & Electric Company. See Central Hanover Bank & Trust Co., N. Y. C.

Memphis Gas & Electric Company. See Union Planters National Bank & Trust Co., Memphis, Tenn.

Menominee Water Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Mercantile-Commerce Bank & Trust Co., 721 Locust St., St. Louis, Mo. Our records indicate the following:

ST. LOUIS TRANSFER CO. The stock of this company was purchased at $80 per share by the Columbia Transfer Co., through the Mercantile Trust Company, St. Louis, Mo.

ST. LOUIS TRANSIT CO. The Mercantile Trust Co., of St. Louis, Mo., made a payment of $515.01 on each $1,000 Ref. & Imp. 5% Bond due 1924. We refer you to the St. Louis Public Service Co., St. Louis, Mo., for further information.

Mercantile Stores Corporation. See Bankers Trust Co., New York City.

Mercantile Trust Company of Baltimore, 200 E. Redwood St., Baltimore, Md. Our records indicate the following:

GOTTLIEB - BAUERNSCHMIDT-STRAUS BREWING CO., Baltimore, Md. The First Mortgage 4% Bonds due March 1, 1920, have a decree value of $410 per $1,000 bond, payable at the Mercantile Trust & Deposit Company of Baltimore, Md. The 6% bonds received $414.02 per $1,000 bond at the above bank. Interest was allowed up to March 1, 1920. The Second Mortgage 5% Income Bonds are worthless.

SHAFER & CO., INC. The Mercantile Trust & Deposit Co. of Baltimore, Md., made a payment of 64% on each $1,000 7% Bond due 1932-45.

Mercantile Trust Company, San Francisco, Calif. On Dec. 31, 1926, became the American Trust Company, San Francisco, Calif.

Mercer Motors Company. See New York Trust Co., N. Y. C.

Merchants & Miners Bank, Calumet, Mich. The Calumet & Hecla Consolidated Copper Company, 12 Ashburton Pl., Boston, Mass., informed us as follows on Dec. 11, 1942: "The LaSalle Copper Company declared a dividend of $1 in partial liquidation, payable May 15, 1933. In 1936 it disposed of its property and then declared a final dividend in liquidation of 20 cents per share, payable Dec. 15, 1936. Later, in accordance with the laws of the State of Michigan, the Merchants & Miners Bank of Calumet, Mich., was named as Trustee for stockholders who had not received liquidating dividends in full. There is at present outstanding some stock on which neither dividend has been paid and on which $1.20 per share is due, and additional stock on which only the first dividend has been paid and on which, therefore, 20 cents per share is due. All amounts due will be paid to shareholders upon surrender of certificates to the Merchants & Miners Bank, Calumet, Mich."

Merchants Loan & Trust Co., Chicago, Ill. Successor Continental Illinois National Bank & Trust Co., 231 S. La Salle St., Chicago, Ill.

Merchants National Bank of Boston, 28 State St., Boston, Mass. Our records indicate the following:

BAY STATE FISHING CO. In Oct., 1938, it was reported that this company may be acquired by the General Seafoods Corporation, a subsidiary of General Foods Corporation. In the latter part of 1938 it was reported that the common stockholders were entitled to a liquidating dividend of $44 per share upon surrender of their stock at the Merchants National Bank, Boston, Mass. A liquidating dividend of $1.40 per share was paid April 29, 1939.

Merchants National Bank, St. Paul, Minn. Changed its name to First National Bank, St. Paul, Minn.

Merchants Power Co. First Mortgage Bonds dated 1907 have a decree value of $1,174.35 per $1,000 bond.

Meridian Petroleum Corporation. See Lawyers Trust Company, N. Y. C.

Mesaba Railway Company. See First National Bank, Boston, Mass.

Messer Oil Corporation. See Marine Trust Company, Buffalo, N. Y.

Metropolitan Chain Stores Real Estate Corporation. See Metropolitan Investment Corporation.

Metropolitan District Finance Co. See City National Bank & Trust Co., Chicago, Ill.

Metropolitan Investment Corporation. See Guaranty Trust Company, New York City.

Metropolitan National Bank of Pittsburgh, Pa. Under date of June 21, 1924, the assets and liabilities of the Metropolitan National Bank were taken over by the Metropolitan Savings Bank & Trust Company with an exchange to the Metropolitan National Bank stockholders of one share of stock of the Metropolitan Savings Bank and Trust Company for each share of stock held by them in the Metropolitan National Bank.

Metropolitan Properties Co. See Bank of America National Trust & Savings Association, San Francisco, Calif.

Metropolitan Street Railway Company of New York. See
Bankers Trust Co., New York City;

City Bank Farmers Trust Co., N. Y. C.; Guaranty Trust Co., New York City.

Mexican Central Railway Co., Ltd. See Boston Safe Deposit & Trust Co., Boston, Mass.

Mexican International Corporation (Del.). There are certain shares of this company outstanding that have a liquidating value, payable at G. M.-P. Murphy & Co., in liquidation, 40 Wall St., New York City.

Mexican National Packing Company (N. J.). See Empire Trust Co., New York City.

Mexican Northern Railway Company. See Guaranty Trust Company, New York City.

Mexican Telephone & Telegraph Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Mexico Rubber Co. See Industrial Trust Company, Providence, R. I.

Miami-Biltmore Hotel & Country Club, Inc. See Whitney National Bank, New Orleans, La.

Miami & Erie Canal Transportation Company. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Michel Bougon Canning Company, Inc. Incorporated in Louisiana and on April 4, 1923, changed its name to Empire Packing Company, located at Empire, La.

Michigan Copper & Brass Co. Acquired by Revere Copper & Brass Co.

Michigan Copper Co. Acquired by American Smelting & Refining Co.

Michigan Electric Railway Company. See Bankers Trust Co., New York City.

Michigan, Lake Superior Power Company. Value of 5% bonds due 1949 as of March 1, 1913. The property of this company was foreclosed in Aug., 1913, and the company was reorganized as the Michigan Northern Power Co. In the reorganization each $1,000 bond of Michigan, Lake Superior was exchanged for a $500 bond of the new company. We found no quotations on the Michigan, Lake Superior bonds in 1931, but did find a quotation of 80 low and 95 high for the Michigan Northern Power Co. in 1913. That is the nearest we can get. On this basis the Michigan, Lake Superior $1,000 bond which was exchangeable for a $500 bond of the Michigan Northern Power Co. had a fair value of $437.50 as of the period Aug. to Dec. 31, 1913. Value Jan. 1, 1919, $400 per $1,000 bond.

Michigan Railroad Company. See Chase National Bank, New York City.

Michigan Trust Company, Grand Rapids, Mich. Reported the following to us on Dec. 11, 1942:

DETROIT-CLEVELAND WAREHOUSE & REALTY CO. The First 6½% Bonds due 1935 received a decree payment. The 7% Bonds due 1935 received $35 per $1,000 bond on which Dec. 1, 1928 had been paid, and $70 on each Note on which such interest had not been paid. Confirmed Dec., 1941.

WOLVERINE POWER CO. The Michigan Trust Co., of Grand Rapids, Mich., made a payment of $58.041 on each $100 First Mortgage 7% Bond, due 1943. Confirmed Dec., 1941.

Middleburgh & Schoharie Electric Heat & Power Co., Middleburgh, N. Y. See First Trust Company, Albany, N. Y.

Middlesex Banking Company. See Chase National Bank, New York City.

Middletown, Unionville & Water Gap Railroad. Succeeded by Erie Railroad. The First Mortgage Bonds we understand received 50% of their face value in liquidation.

Midi Realty Corporation. See Guaranty Trust Company, New York City.

Midland Securities Company (Maine). See Texas Company (The) (Delaware).

Midwest Engine Company. We understand that unstamped bonds of this company have a liquidating value. If any bonds are unstamped, we will be glad to locate the Trustee.

Miesch Manufacturing Company (N. J.). Bonds numbered 46, 47, 48 for $1,000 each are outstanding that are worth par.

Milan Import and Export Company. See Witt, John P., & Company, Cleveland, Ohio.

Milburn (The). See Jador Realty Corporation.

Milford, Attleborough & Woonsocket Street Ry. Co. See Old Colony Trust Company, Boston, Mass.

Milford Uxbridge Street Railway Company. See Old Colony Trust Company, Boston, Mass.

Miller Rubber Company. See Bankers Trust Company, New York City.

Milliken Bros., Inc. See
Guaranty Trust Company, New York City;
City Bank Farmers Trust Co., N. Y. C.

Mills Fogarty. See Bankers Trust Company, New York City.

Milwaukee & Chicago Breweries, Ltd. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Miner Edgar Chemical Corporation. See Miner Edgar Company.

Miner Edgar Company-Miner Edgar Chemical Corporation - Consolidated Chemical Corporation.

Office of
CHARLES H. WEELANS
Special Master
Trenton, New Jersey
17th July, 1942

RE: The Miner Edgar Company-Miner Edgar Chemical Corporation-Consolidated Chemical Corporation.

Dear sir or madam:

Some years ago you (or your predecessor owner thereof) exchanged Miner Edgar Company 7% bond(s) for the like amount par value of Consolidated Chemical Corporation 5% bond(s).

Subsequently the Consolidated Chemical Corporation 5% bond(s) were exchanged for a certain number of shares of voting trust stock of the same Consolidated Chemical Corporation, represented by its voting trust stock certificate(s). Later, it was ordered by the Court that said voting trust stock certificates should be re-exchanged for the Consolidated Chemical Corporation 5% bonds and by decree dated 10th Feb., 1938, of the United States District Court for the District of New Jersey, it was ordered that said Consolidated Chemical Corporation bonds should be re-exchanged for the original Miner Edgar Company 7% bonds, all to the end that the original Miner Edgar Company bonds should be restored to the original owners thereof (or their subsequent lawful assignees).

Pending the Court proceedings which resulted in the above-mentioned Court decree the situs of the Consolidated Chemical Corporation bonds which were owned by you (or your predecessor in title) and which were exchanged for the above-mentioned Consolidated Chemical Corporation voting trust certificates became unknown. Long and diligent search for them failed of result. Lately, however, the situs has been ascertained of $68,300 par value of these Consolidated Chemical Corporation bonds, and of them the records indicate that you hold said voting trust certificates exchangeable for the equivalent par value of Consolidated Chemical Corporation 5% bonds, and which last-mentioned bonds are in turn exchangeable for the like amount par value of the original Miner Edgar Company 7% bonds.

On the 10th July, 1942, there was submitted to the United States District Court for the District of New Jersey an order which the Judge thereof signed directing the party in whose custody were said $68,300 par of Consolidated Chemical Corporation bonds to deliver them to the undersigned for exchange, and they were so delivered on the 15th July, 1942.

This letter is to inform you of the premises and to notify you that you may by means of the exchange above stated have delivered to you by the undersigned the original Miner Edgar Company 7% bonds to which you are entitled upon your making proof to me to my satisfaction of your ownership of the bonds all in accord with the provisions of said decree.

Inasmuch as the litigations of which these bonds are subject matter are now closely approaching a conclusion, it is exceedingly important for you without delay to procure your Miner Edgar Company 7% bond(s) and to take such action in respect to them as will conserve your rights by virtue of them; and you are urged to act immediately. By order dated 17th July, 1942, the Court has ordered the exchange to be made by the fourteenth day of next month (14th August, 1942).*

The exchanges or re-exchanges of the stock and of the bonds are to be effected by you through the undersigned, acting as Special Master, at my offices, in the Post Office Bldg., Trenton, N. J.

Very truly yours,
CHARLES H. WEELANS
Special Master
Post Office Building
Trenton, New Jersey.

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*The above limitation of time has been extended, but will soon be terminated. Prompt action is important.

Mines Co. of America (Maine). See Chemical Bank & Trust Co., New York City.

Minneapolis, Anoka & Cuyna Railway Company. See First National Bank, Boston, Mass.

Minneapolis, St. Paul, Rochester & Dubuque Electric Traction Company. Incorporated in Maine and filed its last report in 1915. The charter was suspended in 1921. The Minneapolis, Northfield & Southern Railway reported that this company was placed in receiver's hands in 1916 and the property was sold under foreclosure in 1918. Funds received from the sale were insufficient to pay preferred claims, leaving no equity for the stock. It was also reported that $135,000 was distributed among the holders of the company's Collateral Trust Notes. About $135,000 was distributed among the holders of the company's Collateral Notes. Collect from the First National Bank & Trust Co., Minneapolis, Minn.

Minneapolis Trust Company, Minneapolis, Minn. Changed its name to First Trust Company on June 30, 1927. Consolidated with the First National Bank, Minneapolis, Minn., as of Feb. 1, 1933, under the name of the First National Bank & Trust Company, Minneapolis, Minn.

Minnesota and Ontario Paper Company. First Mortgage 6% Series A, B & C Bonds and Certificates of Deposit. 6% Gold Notes, and Certificates of Deposit. All said securities exchangeable at office of Halsey Stuart & Co., Inc., Chicago, for new securities of reorganized company as follows (per $1,000 piece):

Series A Bonds with April 1, 1931, and subsequent coupons attached:

1. $500 new First Mortgage 5% Income Bond;
2. 40 shares new common stock;
3. $7.50 cash interest adjustment.

Series B Bonds with July 1, 1931, and subsequent coupons attached:

1. $500 new First Mortgage 5% Income Bond;
2. 40 shares new common stock.

Series C Bonds with May 1, 1931, and subsequent coupons attached:

1. $500 new First Mortgage 5% Income Bond;
2. 40 shares new common stock;
3. $5 cash interest adjustment.

6% Gold Notes with Mar. 1, 1931, and subsequent coupons attached:

1. 30 shares new common stock;
2. $7.50 cash interest adjustment.

The new securities have an over-the-counter market in New York, Chicago, and Minneapolis.

Minnesota Power Co. See First Trust Company, St. Paul, Minn.

Minnesota Railway Construction Co. Incorporated in Minnesota in 1869, and built a road from St. Paul to Winona, to Las Crescent, Wis. The road, we understand, was sold to Chicago, Milwaukee and St. Paul Railroad for $4,000,000 of bonds. In 1905 the company's assets were reported as follows: About $26,000 of Receivables and 28,449 acres of land in Minnesota.

Minnesota & Wisconsin R. R. The property was sold for $220,000. The funds for unstamped bonds are probably held by the St. Paul Trust & Title Insurance Company. Any unclaimed funds are now probably held by the State Banking Dept., St. Paul, Minn.

Mirmill Company, Inc. See R. H. Simon Silk Mills.

Mississippi & Missouri R. R. See Central Hanover Bank & Trust Co., New York City.

Mississippi, State of. The Citizens Bank, Hattiesburg, Miss., may be interested in the Planters Bank Bonds.

Mississippi Valley Trust Company, St. Louis, Mo. Our records indicate the following:

CUMBERLAND COAL & COKE CO. Class A 6's of 1913. The depositing bondholders received stock of the Missouri Coal & Land Co. Non-depositing bondholders received $738.77 per $1,000 bond. Collect from the Mississippi Valley Trust Company, St. Louis, Mo.

MONOGRAM REALTY CO. The Mississippi Valley Trust Company of St. Louis, Mo., made payments of $274.47 and $258.74 on each $1,000 First 6% Bond due 1926-35.

TENNESSEE CENTRAL R. R. The Prior Lien 4% Mortgage Bonds have a decree value of $300 per $1,000 bond. Collect on unstamped bonds from the Mississippi Valley Trust Company, St. Louis, Mo.

Mississippi Valley Utilities Corporation, Memphis, Tenn. See St. Louis Union Trust Company, St. Louis, Mo.

Missouri, Kansas & Texas Railway Company. See City Bank Framers Trust Company, New York City.

Moag Realty Corporation (139-8 E. 57th Street Office Bldg.). See Bank of the Manhattan Company, New York City.

Mobile, City of (Ala.). See City Bank Farmers Trust Company, New York City.

Mobile & Dauphin Island R. R. & Harbor Co. See Central Hanover Bank & Trust Co., New York City.

Mobile & Ohio Railroad. Mobile, Ala., Aug. 1, 1940 (A.P.).—Properties of the bankrupt Mobile & Ohio Railroad were sold today at public auction for $13,411,915, with all but $15 going to the bondholders' reorganization committee of the road. The committee is to convey the property to the smaller Gulf, Mobile & Northern Railroad, after which the two roads are to be merged into a 2,007-mile major trunk line to be known as the Gulf, Mobile & Ohio. Virtually all the bidding was by E. D. Scruggs of New York, representing the bondholders' committee. The sale is subject to approval by the United States District Court. Mr. Scruggs bought in all properties with the exception of certain contracts existing between the Mobile & Ohio and the Gulf Terminal Company, operators of the Mobile Union Station and properties of the Mobile & Bay Shore Railroad, a freight line between Mobile and the Alabama coast. Nicholas Stallworth, attorney for the First National Bank of Mobile, trustee under the Bay Shore mortgages, bought the interests in the Bay Shore line in 3 sections at $5.00 each. After the hearing on Aug. 22 before Federal Judge Robert T. Ervin, what railroad men described as the first large railroad consolidation since 1934 should be completed quickly. I. B. Tigrett of Jackson, Tenn., is slated to head the new Gulf, Mobile & Ohio, which will start business with a funded debt of $31,870,000 and annual charges of $1,399,920, about half the two roads' present fixed charges. There will be an additional $6,025,800 of 5% Bonds paying interest only if earned. Dividends on the 305,750 shares of $5 preferred stock are on a similar basis. Holders of 609,847 shares of common stock will be paid dividends only if earnings exceed payments on the preferred issues. The Southern Railway has owned 94% of the M. & O.'s common stock, which the merger wipes out. The Southern will get 93 cents on the dollar for $7,839,000 of M. & O. bonds. In May the G., M. & N. borrowed $7,500,000 from the Reconstruction Finance Corporation to pay off the Southern and will borrow another $2,000,000 to pay additional expenses of the merger. Last year the G., M. & N. had a net profit of $427,388 and the M. & O. lost $440,924.

Mohawk Mining Company. The stock has a liquidating value of $18.50 per share, payable before 1934 at the Old Colony Trust Company, Boston, Mass., on unstamped stock. Further payments are expected. All payments due stockholders after Aug. 11, 1934, were made from the company's office, 15 William St., New York, N. Y.

Moline Plow Company. Incorporated in Illinois in 1870 and reorganized as the Minneapolis-Moline Implement Company. The Chancery Court of Richmond, Va., ordered the following liquidating payments to be paid on the debenture bonds and first preferred stock. First Payment 17%; Second Payment 6%; Third Payment 3%; Final Payment 1.49% plus stock of the Moline Implement Co. or the equivalent of $50 per share. The Trustees were: Frank C. Wetmore; Arthur Reynolds; Jos. E. Brunt, Jr., and C. E. Mitchell. We received the following letter from W. C. Rich, secretary of the Minneapolis Moline Power Implement Co., Minneapolis, Minn., dated Jan. 3, 1939: "We acknowledge receipt of your letter of Dec. 29, inquiring about the former Moline Plow Company and the present value of its stock. While we are not familiar with the affairs of the former Moline Plow Company, we are reliably informed that Moline Plow Company, Inc., a Virginia corporation, was dissolved in liquidation proceedings in Virginia in the year 1925 and securities senior to the second preferred stock participations received less than 50 cents on the dollar so the second preferred stock of that company and securities junior thereto are valuless." Williams, Mullen & Hazelgrove, attorneys, located at 1001 East Main St., Richmond, Va., informed us as follows on Dec. 23, 1942: "There was deposited in the American Bank & Trust Co. by decree of Feb. 12, 1927, of the Chancery Court in Wetmore, Va., and other, Trustees, v. Moline Plow Company, Inc., the sum of $25,541.12 as the distributive share on those securities which have not been presented. The bank failed, but there was a distribution of 73% on the remaining deposit. All of the securities have been accounted for with the exception of those mentioned below:

MOLINE PLOW COMPANY
UNPAID ITEMS

	Cash Deposited in Failed Bank	73% Dividend Pd. by Bank on Deposit
Certifs. of Deposit Representing Serial Notes—		
Certif. No. 181-E, representing $1,000 face value Moline Plow Co. 7% Serial Gold Notes Series E—Hanover National Bank, N. Y.	440.36	321.46
7% Serial Gold Notes—		
No. 2835 Moline Plow Co. 7% Serial Gold Note Series C No. 2835 at $1000	440.36	321.46
No. 5808 Moline Plow Co. 7% Serial Gold Note Series F No. 5808 at $1000	440.36	321.46
344 Representing 570/1000 Debenture Bond Partic. Plow Co. Trust (Face value $570) Arnold Trieber	220.18	160.73
351 Representing 5-70/100 1st Pfd. Stock Participations Moline Plow Co. Trust (Face value $570) Arnold Trieber, 4930 Prairie Av., Chicago, Ill.	220.18	160.73

Monitor Mining Company, Day Bldg., Wallace, Idaho. Company acquired whose outstanding securities have a cash or exchange value:

Monogram Realty Co. See Mississippi Valley Trust Co., St. Louis, Mo.

Monongah Glass Company, Fairmont, W. Va. See Safe Deposit & Trust Company, Baltimore, Md.

Montague Timber Corporation. See Maryland Trust Co., Baltimore, Md.

Montana National Bank, Helena, Mont. The following payments were made on the stock of this bank: 50%; 5%; 1½%; the last was paid in July, 1932. We understand that a final payment will be made. Collect from Thomas A. Marlow, First National Bank & Trust Company, Helena, Mont.

Montclair & Bloomfield Telephone Company. See Fidelity Union Trust Company, Newark, N. J.

Montclair Railroad Company. Property foreclosed on Sept. 25, 1875. The First & Second Mortgage Bondholders received securities in the Montclair & Greenwood Lake R. R.

Montclair Water Co. Bonds paid by Bankers Trust Co., New York City.

Montgomery County, Ala., School Refunding Notes. See First National Bank, Montgomery, Ala.

Montpelier & Barre Light & Power Co. In liquidation the 7% Prior Preferred Stock received $110 plus accrued dividends to Apr. 15, 1927; 6% Preferred Stock received $100 plus accrued dividends, and Common Stock received $160 per share.

Montreal Trust Company, Montreal, Quebec. Our records indicate the following:

BAY SULPHITE CO., LTD. Reorganized as Port Alfred Pulp & Paper Corp. First Mortgage Bonds were exchanged for First Mortgage Bonds of the new company par for par, at the Montreal Trust Company, Montreal, Quebec.

BISHOP REALTY CORPORATION. The Ref. & Gen. 6½% Mortgage Bonds due 1950 have a decree value of $70.8894 per $100 bond. Collect from the Montreal Trust Company, Montreal, Que. The First Leasehold 7% Bonds due 1947 received 1.01866%.

CANADIAN CEREAL & FLOUR MILLS, LTD. In liquidation 1922. The 6% Bonds received a liquidating dividend of 60% payable at the Montreal Trust Company, Montreal, Que.

CANADIAN PUGET SOUND LUMBER COMPANY, Victoria, B. C. The Canadian Puget Sound Lumber & Timber Co., Ltd., located at Box 635, Victoria, B. C., informed us as follows on Jan. 9, 1941: "Answering your letter of the 4th, we are sorry we are unable to give you any information as to the value of the shares of this company. Very few have been changing hands, and wherever they have, understand it is at a very low figure. This company, as you know, has not been operating its mill since 1930. In fact, the mill has been dismantled. Besides, we have lost some of our timber, due to inability to pay the taxes. However, we have been able to hang onto some of the timber, some of which is being logged now. With reference to the 6% bond, we wish to state that in 1932 the bondholders, at a meeting called for that purpose, agreed to exchange the bonds for preference shares, so that the bond referred to should be forwarded, either to us or to the Montreal Trust Co., Vancouver, to be exchanged. There will be no cost for this exchange. Before the share certificates can be transferred, however, the following will be required: 1. Certified copy of Will. 2. Probate Certificate. 3. Resolution showing authority of signing officers. 4. Statement showing that Succession Duties in this Province have been paid or security given to the Minister of Finance for their payment. The necessary forms can be procured from the Assessor and Collector of Probate and Succession Duties, Parliament Buildings, Victoria, B. C. There will also be a charge of 50c for transfer of each certificate."

Montreal Trust Co. (cont.)

INTERNATIONAL HOLDING & INVESTMENT CO., LTD. On April 4, 1938, shareholders approved the sale of the company's assets to International Holdings, Ltd. One share of International Holdings, Ltd., will be distributed for each five shares of old stocks held, plus ten cents per share in Canadian funds. Exchange made at Montreal Trust Co., Montreal, Que.

ST. LAWRENCE PULP & LUMBER CORPORATION. The Montreal Trust Company, Montreal, Que., informed us as follows on Dec. 11, 1936:

We acknowledge receipt of your letter of the 9th instant in connection with a Certificate of Deposit issued in respect of St. Lawrence Pulp & Lumber Corporation Bonds. The funds in our hands now being distributed represent the amount received by us from the Liquidator, being the net proceeds of sale of the assets as well as certain moneys previously held by us on account of the Sinking Fund and also proceeds of sale of certain property prior to the liquidation. The amount held by us and available for distribution was $13,970.00 and this amount is being distributed at the rate of $6.35 in respect of each $1,000 of the $2,200,000 Bonds outstanding.

With regard to the distribution of these moneys, we were advised by counsel that payment of the amount distributable in respect of each bond should be made only on presentation by the Bondholders of the relative Bonds for endorsement of a notation showing the payment. No payment is being made on Certificates of Deposit.

Moody, Matthews & Sons Co. See Chartered Trust & Executor Comapny, Toronto, Ont.

Moore, Lucas E., Stave Company. See Brooklyn Trust Company, 26 Broad Street, N. Y.

Morgan, J. P., & Co., Incorporated, 23 Wall Street, New York City. Confirmed the following in January, 1943:

HOCKING VALLEY RAILROAD. Reorganization of 1899. Columbus, Hocking Valley & Toledo Railway Company Stock Receipt No. A317 issued February 7, 1899 to B. C. Faurot. Also Trust Receipts evidencing deposit of $2,000 Columbus, Hocking Valley & Toledo Railway Company 5% Bonds due 1931. We refer you to J. P. Morgan & Co., Incorporated, regarding the present status of these receipts.

SPOKANE & PALOUSE R. R. Bondholders received in liquidation 52½% in cash, 52½% in new Gen. 3% Bonds and 25% in new preferred stock. We refer you to J. P. Morgan & Co., Incorporated, regarding the present status of any outstanding Reorganization Certificates for bonds of this company.

Morgan Properties Co. The Union Trust Company of Cleveland, Ohio, made a payment of $2.349 on each $100 First 6% Bond due 1927-41. The Union Trust Company, in liquidation, informed us on March 10, 1942, that no successor trustee was appointed—the company is defunct, and the trust has been terminated.

Morgenstern & Co. See Manufacturers Trust Co., N. Y. C.

Moro Bay Copper Company. Shares were exchanged for stock of Ely Gold & Manganese Company, Boggs Bldg., Las Vegas, Nevada, on a share for share basis.

Morris (Philip) Consolidated, Inc. See Guaranty Trust Company, N. Y. C.

Mortgage Assurance Corporation. See Manufacturers Trust Co., New York City.

Moto Meter Co. Merged to form Moto Meter Gauge & Equipment Corp.

Moto Meter Gauge & Equipment Corp. Liquidating Dividend, one share of Electric Auto-Lite Common for each 2½ shares held. See Commercial National Bank & Trust Co., New York City.

Motoramp Garages of America, Inc. See City Bank Farmers Trust Company, New York City.

Motzorongo Company. Incorporated in Ariz. and according to the 1940 report, A. M. Turner, Pine Tree Inn, Windemere, Fla., is Treas. of the company. Mr. Turner informed us as follows on Nov. 11, 1940: "Your letter of the 1st inst., inquiring as to the status of The Motzorongo Company and the value of its capital stock has just arrived. The said company was engaged from 1902 in operating a sugar factory and a sugar cane plantation at Motzorongo, State of Veracruz, Mexico. In 1927 the company was forced to discontinue active operations. Starting in 1923, the Government of Mexico made extensive expropriations of the arable lands of Haciendo Motzorongo, distributing said lands among hundreds of its own citizens. So-called Agrarian Bonds were offered in payment for lands expropriated. As we were advised by our own Department of State that any attempt to settle agrarian claims directly with Mexico would effectively prevent the U. S. Government from later taking such action, we made no application for such Agrarian Bonds, which in any event we regarded as of little value. In Oct., 1938, while I was in Washington, I learned that our State Department was then engaged in a discussion with Mexico in respect to American Agrarian Claims. The outcome was an agreement between Mexico and the United States, in which Mexico undertook to pay the fair value of the lands expropriated, formerly owned by Americans and to pay not less than $1,000,000 annually until the full amount had been paid. Mexico has paid $2,000,000 to date and the next installment will become due May 31, 1941. Our claim was prepared and filed with the U. S. Department of State on Mar. 1, 1939, and thereafter transmitted to the Joint Agrarian Claims Commission at Mexico City. It was expected that the said commission would complete its work by May, 1940, but extensions of time have been granted. In the event that this company receives an award of the value set up in the claim, and thereafter Mexico pays the said amount, it is my opinion that, after payment of $215,000 First Mortgage Bonds with interest from July 1, 1927, of some $103,000 of promissory notes plus accrued interest, and some smaller indebtedness, besides expenses, legal and otherwise, of preparing and prosecuting the claim, there should still be a considerable sum for distribution on the outstanding capital stock. Conclusion of this claim matter will mean the liquidation of the company, therefore all items of debt must first be paid before any liquidating dividend may be declared. The stock had no actual market value since 1927. At best, I doubt if more than 35% recovery can be expected on the stock. I regret to feel obliged to state this view, because I am far the largest holder of the stock."

Mount Hope Bridge Co. See Rhode Island Hospital Trust Co., Providence, R. I.

Mount Hope Bridge Corporation. See Industrial Trust Company, Providence, R. I.

Mount Prospect National Bank of Newark, N. J. See Mueller & Currier, Newark, N. J.

Mueller & Currier, 24 Commerce St., Newark, N. J. Informed us on Feb. 18, 1943, that they are interested in certain outstanding securities of the following companies. Any inquiries regarding these securities should be directed to Mueller & Currier.

- FIDELITY UNION STOCK & BOND CO. (stock).
- MOUNT PROSPECT NATIONAL BANK OF NEWARK, N. J.
- NATIONAL COMMERCIAL TITLE & MORTGAGE GUARANTY CO. 3% Bonds due Jan. 1, 1954, all series.
- NEW JERSEY REALTY CO. "A" 2½% Bonds, due June 1, 1947.

Muncie, Hartford & Fort Wayne Railway Company. See Union Traction Company of Indiana.

Muncie Pulp Company. Holders of bonds or coupons were notified to present their bonds and coupons to the City Bank Farmers Trust Company, New York City, in order to participate in a fund of $8,095.32 which with interest credited to the fund was all paid out.

Muncie & Union City Traction Company. See Fidelity - Philadelphia Trust Company, Philadelphia, Pa.
Indiana Trust Co., Indianapolis, Ind.

Municipal Service Co. (Me.). Reorganized as N. Y. Paint Utilities Co. Preferred stock liquidated at $2.00 per share. Common stock liquidated at 10c per share.

Municipal Service Company. Our records indicate that this company was reorganized as the Associated Gas & Electric Company, or was acquired by them. The common stockholders were allowed 10c per share for their stock. The NY PA NJ Utilities Company, located at 61 Broadway, N.Y.C., informed us on Jan. 22, 1942, as follows:

"We wish to advise that according to the Final Decree 'In the Matter of Municipal Service Company, Debtor, in Proceedings for the Reorganization of a Corporation, dated December 16, 1940,' 'the 31st day of December, 1942, was fixed as the last day of a period within which the holders of securities of Municipal Service Company could present and surrender their securities for payment. After Dec. 31, 1942, no securities of Municipal Service Company shall participate in the distribution under the Amended Plan of Reorganization dated Dec. 7, 1936. The securities, therefore, presently outstanding are at this time worthless."

If there are sufficient securities of this company outstanding, we believe that their pro rata share could be recovered. We had practically the same kind of a case against the New England Brick Company. In this case the New England Brick Yards Company lost its property through foreclosure. The bondholders that did not present their bonds for collection had six years to do it. After six years the bondholders were forever barred from obtaining this money, and the unclaimed funds were returned to the purchaser of the property—New England Brick Company. We had this decision reversed in the United States District Court at Boston. We recovered our pro rata share on our bonds and the remainder of the unclaimed money was placed in the court to be held until claimed by holders of unstamped bonds.

Municipal Service Corp. (N. Y.). Stock has a liquidating value of $5.56 per share. At last accounts there were 6,000 shares outstanding that were not paid.

Municipal Service Corporation, Ltd. See Prudential Trust Company, Ltd., Montreal, Quebec.

Munson Steamship Lines. See Guaranty Trust Company, New York City.

Murphy Hotels Corporation. See Guardian Trust Co., Cleveland, Ohio.

Murray Hill Apartments. See Irving Trust Company, New York City.

Murray Hill Trust Company, New York City. Consolidated with Bank of America National Association on Feb. 15, 1930. The Bank of America National Association, a conversion of the Bank of America, New York, sold its general banking business to the National City Bank of New York and then converted to the Bank of America Trust Company on Nov. 28, 1931. On Dec. 19, 1931, the Bank of America Trust Company merged with the City Bank Farmers Trust Co., whose main office is at 22 William St., New York City.

Muscle Shoals, Birmingham & Pensacola Ry. Co. See Central Hanover Bank & Trust Co., New York City.

Muskegon Motor Specialties Co. Stock exchanged for stock of the Houdaille Hershey Corp.

Muskogee Refining Co. See Bankers Trust Co., New York City.

Myelvaron Apartments, Tampa, Fla. (Gillett Apartments, Inc.). The Real Estate Bondholders Protective Committee, of which George E. Roosevelt is chairman, 31 Nassau St., New York City, notified depositors of First Mortgage 6% Bonds that funds were available in 1938 to pay $21 on each $100 bond. Final distribution—$7.40 for each $100 deposited bond.

Mystic Electric & Gas Company. See Rhode Island Hospital Trust Co., Providence, R. I.

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Nantasket Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Narragansett Company. See Rhode Island Hospital Trust Co., Providence, R. I.

Narragansett Electric Co. See
Industrial Trust Co., Providence, R. I.
Rhode Island Hospital Trust Co., Providence, R. I.

Narragansett Electric Lighting Company. See Rhode Island Hospital Trust Co., Providence, R. I.

Nashua Light, Heat & Power Company. See First National Bank, Boston, Mass.

Nashville, Florence & Sheffield Ry. Co. The First Mortgage Bonds were assumed by the Louisville & Nashville R. R.

National Air Cab System, Inc. (N. J.). Changed name to Airline Feeder System, Inc., on July 6, 1937.

National Air Transport, Inc. See City Bank Farmers Trust Company, New York City.

National Associated Investors, Inc. See Hartford National Bank & Trust Co., Hartford, Conn.

National Bank of Commerce, Seattle, Wash. Our records indicate the following:

GENERAL FRUIT CORPORATION (Washington). Dissolved. Stockholders received stock of a Delaware corporation of the same name at the National Bank of Commerce, Seattle, Wash.

National Bank of Lorain, Lorain, Ohio. Informed us on May 8, 1941, that they are holding unclaimed funds for the following:

SIMPLEX OIL COMPANY. Incorporated in Oklahoma. This bank was Trustee of an issue of bonds of this company and are holding unclaimed money for the final liquidation of said bonds.

National Bond & Mortgage Corporation. See Baltimore National Bank, Baltimore, Md.

National Capital Mortgage Company. See Baltimore National Bank, Baltimore, Md.

National Capital Mortgage Co., Inc., Washington, D. C. The Better Business Bureau of Washington, D. C., informed us as follows on Feb. 20, 1942:

"Replying to your letter of Feb. 19th regarding the National Capital Mortgage Company, beg to say that this company has an office in the Tower Building, this city.

On Dec. 16, 1940, at which time we contacted their office, we were told that the company had been in the course of liquidation for some months but that it would be approximately another year before final liquidation. We were also informed that the common stock had no value and the book value of the preferred stock was said to be approximately $2.00 per share with no market.

What the present situation is we do not know but we feel sure that if you will address a letter to the company at the address given herein it will bring you a reply and some information."

National Cash Register Company. See City Bank Farmers Trust Company, New York City.

National City Bank, 55 Wall St., New York City. Informed us on Jan. 6, 1942, that they hold unclaimed funds for the following:

AMERICAN SOLVENTS & CHEMICAL CORP. 6% Debenture Bonds. See Under Chase National Bank, New York City.

CAMAGUEY SUGAR CO. First Mortgage S. F. 7% Bonds with April 15, 1932, and subsequent coupons attached, are entitled to $359.18 per $1,000 unstamped bond, payable at the National City Bank of New York, N. Y. C. See Wilmington Trust Co., Wilmington, Del., for assented bonds.

GENERAL INDUSTRIAL ALCOHOL CORPORATION. 6½% Debentures, due 1944. Bonds presented to receive the cash distributive payment of $219.388 per $1,000 of principal amount should bear 11/1/31 and subsequent coupons. A deduction of $6.9056 per $1,000 of principal amount from which the coupon due 11/1/31 is missing will be made.

KNICKERBOCKER STEAMBOAT CO., New York. Collect on unstamped bonds from the National City Bank of New York.

PIEDMONT ASSOCIATES, INC. This company has been liquidated. The Class "A" Stock was called at $30 per share, and certificates should be deposited with the National City Bank, 42nd St. and Madison Ave., New York City, for collection.

REALTY FOUNDATION, INC. (First Mortgage 5½% Coll. Bonds, due 1938.)

National City Bank, N. Y. (cont.) The National City Bank of New York, 55 Wall St., New York City, made the following distributions on each $1,000 bond: First Distribution out of Trust Estate, $219; Second Distribution out of Trust Estate, $0.88; First Distribution out of Bankrupt Estate, $6.76 (payable only to holders who did not file proof of claim with Trustee in Bankruptcy).

REALTY FOUNDATION, INC. (6% Series A Bonds, due 1938.) The National City Bank of New York, 55 Wall St., New York City, made the following payments on each $1,000. 6% Series A Bonds, due 1938:

First Distribution	$95.00
Second "	6.00
Third "	4.30

Bondholders who did not file a proof of claim with the Trustee in Bankruptcy are entitled to receive $7.85 per $1,000 bond in addition to the above payments.

SANTA ANA SUGAR CO. Payment on non-deposited bonds—$123.25 per $1,000 unstamped bond with April 1, 1931, coupon attached, at The National City Bank of New York, New York City.

SUGAR ESTATES OF ORIENTE, INC. The First 7% Bonds due 1942 have a decree value of $37.73 per $1,000 bond with Mar. 1, 1931, and subsequent coupons. Collect from The National City Bank of New York, New York City.

VEEKO PROCESS CO. This company is out of existence. The National City Bank, New York City, holds an unclaimed balance of $1,741.15 in the name of this company. Mr. Marvyn Scudder was formerly Trustee. The United States Trust Company, New York City, may know who these funds belong to.

VERTIENTES SUGAR CO. First Mortgage S. F. 7% Bonds with June 1, 1932, and subsequent coupons attached, are entitled to receive $290.08 for each $1,000 unstamped bond, payable at The National City Bank of New York, N. Y. C.

National Commercial Title & Mortgage Guaranty Co. See Mueller & Currier, Newark, N. J.

National Conduit & Cable Co. See Bankers Trust Co., New York City.

National Cordage Company. See Bankers Trust Co., New York City.

National Credit Corporation. The Maryland Credit Corporation, located at 2905 North Charles St., Baltimore, Md., informed us that this company was sold in 1929 to the United States Mortgage & Title Company for stock of that company. There are a few stockholders who have not turned in their preferred stock for exchange.

National Discount Company (Del.) Consolidated as the Finance Company of America, Baltimore, Md., in 1931. One share of new Class A stock was issued for each 30 shares of old stock.

National Dump Car Company (Maine). Stock has a liquidating value of $9.28 per share paid in July, 1934. The Corporation was dissolved in Nov., 1934. Stock not stamped. Collect from Mr. H. E. Gresham, Treas., Railway Exchange, Chicago, Ill.

National Electric Power Co. (Maine). See Chase National Bank, New York City.

National Electrolytic Co. See Marine Trust Company, Buffalo, N. Y.

National Food Products Corporation. See National Shawmut Bank, Boston, Mass.

Nationol Guarantee Credit Corp. (Del.). Julian C. Walker, Citizens Bank Bldg., Wilmington, Del., paid a liquidating dividend of 39c per share on the preferred stock of this company about 1929.

National Hotel Co. See Union Trust Company, Rochester, N. Y.

National Industries Shares. See Palmer Shares Corporation. Chase National Bank, New York City.

National Investment Co. See First Trust Company, St. Paul, Minn.

National Leather Company. Liquidation was approved on Mar. 19, 1937. The principal assets consisted of the entire capital stock of the A. C. Lawrence Leather Company. One share of Lawrence common was exchanged for each 10 shares of National Leather stock.

National Linseed Co. Stockholders who did not pay the assessment within the time specified were not entitled to any distribution of new stock. It was reported, however, that stockholders who failed to pay in the $2.50 assessment per share on Oct. 1, 1899, were to have their allotment of new stock sold in the open market and receive the balance over and above the $2.50 per share assessment.

National Metropolitan Bank, Washington, D. C. Informed us on Jan. 22, 1943, that they hold unclaimed funds for the following:

EBBITT HOTEL, Southwest cor. 10th and H Sts., Washington, D. C. 6½% First Mtge. Bonds, due April 15, 1938. Final liquidating payment of 38.1588% made by order of Court of July 31, 1935, at The National Metropolitan Bank of Washington, Washington, D. C.

SHOREHAM HOTEL CORPORATION, Washington, D. C. Second Deed of Trust Notes, dated July 23, 1934, due July 23, 1944, called for payment May 1, 1941. The National Metropolitan Bank of Washington, Washington, D. C.

National Mortgage Company. See Guardian Trust Company, Cleveland, Ohio.

National Motors. See Associated Motor Industries, Inc.

National Newark Banking Company, Newark, N. J. See National Newark & Essex Banking Co., Newark, N. J.

National Newark & Essex Banking Company, Newark, N. J. Our records indicate the following:

ESSEX COUNTY NATIONAL BANK. The liquidating certificates have a value of $1.00 per 1/20,000ths. Collect from the National Newark & Essex Banking Company, Newark, N. J.

ESSEX NATIONAL BANK, Newark, N. J. Stock has a final liquidating value of $1.14 per share. Collect from the National Newark & Essex Banking Company, Newark, N. J.

GENERAL LEATHER COMPANY (N. J.). Reorganized as General Leather Industries. Each $1,000 First Mortgage Bond due 1939 is entitled to two shares of stock of General Leather Industries, exchangeable at the National Newark & Essex Banking Company, Newark, N. J.

NATIONAL NEWARK BANKING COMPANY, Newark, N. J. The stock has a liquidating value of $3.00 per share. Collect from the National Newark & Essex Banking Company, Newark, N. J.

National Oil Company (N. J.). See United States District Court, Trenton, N. J.

National Postal Bldgs., Inc., Brooklyn, N. Y. See St. Louis Union Trust Company, St. Louis, Mo.

National Properties Co. See United States District Court, Wilmington, Del.

National Protection Company. See Rhode Island Hospital Trust Co., Providence, R. I.

National Public Service Corp. See New York Trust Co., New York City.

National Radiator Corp. On April 28, 1939, the United States District Court for the Western District of Penn., entered an order confirming the Plan of Reorganization dated Feb. 4, 1939. Each $1,000 Debenture Bond with accrued interest received 32 shares of new common stock. The preferred and common stocks were eliminated from the plan. Confirmed Dec. 10, 1942, by National Radiator Company, Johnstown, Pa.

National Radiator Corp. of Del. See Bankers Trust Co., New York City.

National Radiator Corp. (Maryland). See Bankers Trust Co., New York City.

National Railroad of Mexico. See Bankers Trust Co., New York City.

National Republic Investment Trust. See National Bank & Trust Co., Chicago, Ill.

National Rockland Bank, Boston, Mass. The above bank informed us on April 23, 1941, that they hold unclaimed funds or securities for exchange for certain outstanding securities of the following companies:

ARNOLD PRINT WORKS
BYNUM IRRIGATION DISTRICT
G. B. THEATRES CORPORATION
LOWELL BUILDING TRUST
NEW ENGLAND LAUNDRIES, INC.
PARAMOUNT BUILDING CORPORATION OF SEATTLE

National Securities Corp. (Va.). See Bankers Trust Co., New York City.

National Securities Investment Company. See Atlas Corporation.

National Shawmut Bank of Boston, Boston, Mass. Informed us on Dec. 24, 1941, that they hold certain unclaimed funds and securities for outstanding securities of the following companies:

ALABAMA & NEW ORLEANS TRANSPORTATION COMPANY. Certificates of Deposit for 6% 20-Year First Mortgage Bonds dated July 1, 1912. Above certificates of deposit on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., are exchangeable for Capital Stock of New Orleans Shipbuilding Company in the ratio of one share of Capital Stock for each $1,000 of deposited bonds.

AMERICAN SECURITIES INVESTMENT TRUST. First and Final Distribution in Liquidation on 15-Yr. Serial 6% Collateral Trust Gold Bond Series A, No. C9, $30.65.

AMERICAN SECURITIES INVESTMENT TRUST. Series "A" 6% Collateral Trust Gold Bonds.

Coupons due	Amount
4/1/30	$30.00

AMERICAN SECURITIES INVESTMENT TRUST. Series "B" 6% Collateral Trust Gold Bonds.

Coupons due	Amount
6/1/30	$30.00

BOSTON METROPOLITAN BUILDINGS, INC. Second Mortgage 6% Gold Bonds.

Interest	Amount
6/15/28	
6/15/29-	
6/15/32	$2,265.00

National Shawmut Bank, Boston (cont.)

CHIPPEWA POWER CO. First Mtge. 6% Series "A" Gold Bonds.

Coupons due	Amount
12/1/29	$30.00

FEDERAL DISTRICT TRUST. First Mortgage 6% Bonds, due serially for First Distribution, $471.11 for each $1,000 par value. For Second Distribution, $7.00 for each $1,000 par value bond. For Final Distribution, 60c for each $1,000 par value bond, and shares, without par value, of Federal District Corporation, at the rate of 4.341 shares for each $1,000 bond. No fractional shares of said stock will be distributed, but in lieu thereof the net proceeds of sale of such fractional shares.

FEDERAL DISTRICT TRUST. First Mortgage 6% Gold Bonds.

Coupons due	Amount
11/15/26	$ 6.00
11/15/29	30.00
11/15/30	18.00
11/15/31	6.00

INSURANCE BUILDING CORPORATION. Preferred and Common Stock. Above preferred stock on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., is exchangeable for preferred and voting trust certificates for Class "B" Common Stock of Boston Insurance Exchange Building, Inc., in the ratio of one share of such new Preferred and voting trust certificate for one share of Class "B" Common for each share of old Preferred Stock. The above Common Stock is exchangeable for voting trust certificate for Class "B" Common Stock of Boston Insurance Exchange Bldg., Inc., in the ratio of voting trust certificate for ½ share of Class "B" Common Stock for each share of old Common Stock.

JAMES RIVER BRIDGE CORP. First Mortgage 6½% Gold Bonds.

Coupons due	Amount
7/1/28,	
1/1/30,	
1/1/31-	
7/1/37	

These bonds exchangeable for new securities until May, 1942.

KINNEY MANUFACTURING CO. First Mortgage 7% Gold Bonds.

Coupons due	Amount
2/1/35-	$70.00
2/1/41	(each maturity)

KNIGHT, B. B. & R., INC. Certificates of Deposit for 8% Cumulative Preferred Stock. Above Certificates of Deposit, on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., are exchangeable for voting trust certificates for Class "C" Common Stock of B. B. & R. Knight Corporation in the ratio of 1⅓ shares of Class "C" Stock for each 10 shares of 8% Preferred Stock.

LITTLE, A. E., COMPANY. Certificates of Deposit for First Mortgage 7% Sinking Fund Gold Bonds due Oct. 1, 1942. Above certificates of deposit on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., are exchangeable for common stock of Lynn & Marblehead Real Estate Company in the ratio of 1 share of common stock for each $500 of deposited bonds.

LOCKWOOD, GREENE & CO., INC. Ten-Year Collateral Trust 7% Notes, due 1933. For First Distribution, 50% of the face

National Shawmut Bank, Boston (cont.) value of the Notes. For Second and Final Distribution, for each $1,000 face value Note: $23.78 in cash and the equivalent in cash of 1797/3944ths of a share of Lockwood, Greene Engineers, Inc. Class A Stock.

MAGEE REALTY CORPORATION. Certificates of Deposit for 7% 20-Year First Mortgage Bonds. Above certificates of deposit, on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., are exchangeable for deposited bonds and cash in the amount of $8.60 per $1,000 of bonds.

MAGEE REALTY CORP.

Coupons due	Amount
6/15/27	$39.30
12/15/27	154.00

NATIONAL FOOD PRODUCTS CORPORATION. 3% Gold Coupon Notes.

Coupons due	Amount
5/1/35	$ 6.00
5/1/36	27.00
5/1/37	37.50

NEW ENGLAND FLOOD CREDIT COLLATERAL TRUST CORPORATION. Income Gold Bonds.

Paym't of 50% of principal, 1/ 1/33, $15.00
Paym't of 20% of principal, 1/15/35, 15.00
Paym't of 10% of principal, 12/24/37, 6.50

NEW UNIVERSITY CLUB OF BOSTON REAL ESTATE TRUST. First Mortgage 6% Sinking Fund Gold Bonds due April 1, 1946, and Second Mortgage Sinking Fund Gold Bonds due Sept. 1, 1941. Above First Mortgage Bonds, on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., are exchangeable for Second Mortgage Bonds of The University Club in the ratio of $500 Second Mortgage Bonds for each $1,000 of old First Mortgage Bonds. Second Mortgage Bonds of The New University Club of Boston Real Estate Trust are exchangeable, on presentation to The National Shawmut Bank of Boston for Income Certificates of The University Club in the ratio of $200 of such Income Certificates for each $1,000 of Second Mortgage Bonds.

PARK SQUARE CORP. Gen'l Mortgage 6½% 10-Year Gold Bonds.

Coupons due	Amount
8/1/32	$130.00

PREBLE CORPORATION. 5½% First Mortgage Gold Bonds.

Coupons due	Amount
7/1/33	$27.50
1/1/34	41.25
7/1/34	82.50

RITZ-ARLINGTON TRUST. First Mortgage 6% Serial Gold Bonds. All Coupon Maturities.

SHAWMUT BANK INVESTMENT TRUST. 4½% 15-Year Senior Debs., 5% 25-Year Senior Debs. All Coupon Maturities.

UNITED DRUG COMPANY. 5% 25-Year Gold Bonds. All Coupon Maturities.

WEST VIRGINIA-PITTSBURGH COAL CO. The National Shawmut Bank of Boston, Mass., holds funds to pay the following which have not been presented for collection: Special Interest Payment on coupons due Jan. 15, 1932, on the First Mortgage 6% Issue. Special Payment of $10 per $1,000 on May 24, 1933, on the First Mortgage 6% Bonds. Special Payment of $30 per $1,000 6% First Mortgage Bond on Nov. 5, 1934. Distribution to 6% First Mortgage Bondholders in accordance with the provisions of Articles 6th and 7th of the Supplemental Indenture of Trust and Mortgage on June 1, 1935.

WEST VIRGINIA-PITTSBURGH COAL COMPANY. 6% First Mortgage Gold Bonds.

	Coupons due	Am't
Int. payment of 2%	1/15/32	$30.00
Payment of $10 per 1M	5/25/33	55.00
Payment of $30 per 1M	11/ 5/34	15.00
Distribution in accordance with supplemental indenture June 1, 1935		195.00

WIGGIN TERMINALS, INC. 5½% First Mortgage Gold Bonds.

Coupons due	Amount
9/1/30	$27.50
9/1/31	27.50
3/1/32	13.75

WILLS SAINTE CLAIRE, INC. First Preferred Stock. The above first preferred stock, on presentation to The National Shawmut Bank of Boston, 40 Water St., Boston, Mass., is entitled to liquidating payments as follows:

1. $6.00 Due Mar. 17, 1930
2. 2.50 Due Feb. 2, 1931
3. 3.00 Due Dec. 10, 1935
4. 2.25 Due Sept. 22, 1936 (Final)

$13.75

WOODSTOCK TRUST (Batterymarch Bldg.). First Mortgage 5½% Sinking Fund Gold Bonds.

Coupons due	Amount
5/1/38	$137.50
5/1/35	27.50
11/1/35	82.50

Bond called at $102½—Principal, $1,000; Premium, $25.

National Steel Corporation. See Union Guardian Trust Co., Detroit, Mich.

National Sugar Manufacturing Co. See Marine Trust Co., Buffalo, N. Y.

National Thrift Bond Corporation. See Chase National Bank, New York City.

National Title Guarantee Company. See City Bank Farmers Trust Company, New York City.

National Toll Bridge Company. Ten-Year 6% Conv. Deb. due Jan. 1, 1939. The Public National Bank & Trust Co., New York City, informed us as follows on Aug. 6, 1941:

Under date of Dec. 23, 1937, the undersigned as Trustee under the Agreement providing for the issuance of the above Debentures, advised the holders thereof, among other things, of the particulars of the sale of Madison Bridge under arrangements whereby Madison Bridge Company, the owner of said bridge, received the sum of $860,000, of which amount the sum of $820,000 was paid over to us as such Trustee and the remaining $40,000 set aside for the purpose hereinafter set forth. The sum of $820,000, plus certain other cash and less certain fees and expenses as set forth in our said letter of Dec. 23, 1937, was then distributed to the holders of the above Debentures at the rate of $829.10 for each $1,000 of original principal amount of said Debentures.

At that time the holders were informed that in order to consummate the sale of the bridge, it was necessary to set aside $40,000 of the proceeds of said sale pending disposition of certain tax claims of

National Toll Bridge Co. (cont.)

the States of Kentucky and Indiana, and that when said tax claims were disposed of, it was possible that some part of said reserve fund would be available for distribution to Debenture holders. Accordingly, $40,000 was deposited with us as Escrow Agent under an Agreement dated Dec. 10, 1937, between Urban J. Alexander (the person through whom the sale was made to Kentucky), Madison Bridge Company and this Bank, which provided in effect that when all such tax claims had been settled, any balance of the deposited funds remaining after the payment of fees and expenses would be paid over to the undersigned as Trustee aforesaid for distribution to the holders of the above Debentures. It now appears that these tax claims have been settled and that there is an additional distribution available to the Debenture holders.

We are attaching hereto an account of our proceedings in connection with the aforesaid sum of $40,000 deposited in escrow, showing the payments made therefrom in connection with the payment or settlement of tax claims, and for fees, disbursements and legal expenses. This reveals that out of the funds deposited in escrow, the sum of $28,379.08 remained unexpended and was available for payment to the undersigned as Trustee aforesaid and has been received by us as such Trustee. The attached statement also indicates the additional receipt by us as such Trustee, from Madison Bridge Company, of the net sum of $2,144.30 as set forth therein. From the attached account and statement, it appears that there is now available for distribution to Debenture holders the sum of $29,950.88. The original principal amount of all the Debentures outstanding was $2,500,000. We are, therefore, ready to distribute the sum of $11.98 for each $1,000 of original principal amount of the Debentures now outstanding, said distribution representing the pro rata interest of the Debenture holders in the aforesaid sum of $40,000, which was reserved for taxes out of the proceeds of sale of Madison Bridge, as hereinbefore set forth, and of all other proceeds or avails which they are entitled to receive from the undersigned as Trustee, by reason of their ownership of the aforesaid Ten-Year 6% Convertible Debentures due Jan. 1, 1939, of The National Toll Bridge Company.

There have been delivered to the undersigned written statements that neither The National Toll Bridge Company nor Madison Bridge Company has any assets, and in view of this fact, we propose to cancel and cremate said Debentures when the same are surrendered to us for payment of the above-mentioned final distribution. The Protective Committee representing approximately ninety-five per cent (95%) in amount of the holders of the outstanding Debentures has approved the actions of the undersigned in connection with all of the foregoing.

In order to expedite the distribution and receive your share thereof, the within letter of transmittal should be executed and sent, as soon as possible, to the undersigned, together with the Debentures of The National Toll Bridge Company owned by you, to which all unpaid coupons should be attached.

National Toll Bridge Co. (cont.)

ACCOUNT OF PROCEEDINGS AND STATEMENT OF RECEIPTS AND DISBURSEMENTS OF FUNDS

— by —

THE PUBLIC NATIONAL BANK AND TRUST COMPANY OF NEW YORK, as Trustee under Indenture dated January 1, 1929, providing for the issuance of ten-year 6% Convertible Debentures of the National Toll Bridge Company.

In accordance with the procedure provided for in the Escrow Agreement, dated December 10, 1937, between Urban J. Alexander, Madison Bridge Company, and The Public National Bank and Trust Company of New York, the Bank as Indenture Trustee joined with Urban J. Alexander and J. E. Whinery, Chairman of the Protective Committee for the Ten-Year 6% Convertible Debentures, in giving written instructions to the Bank as Escrow Agent, which were followed, to pay out of the sum of $40,000 deposited in escrow, amounts aggregating $11,620.92 in payment and settlement of tax liabilities of Madison Bridge Company, expenses in connection with the settlement or litigation of such tax liabilities, and the fees and expenses of the Escrow Agent. The aggregate amount of $11,620.92 so paid covered items provided for in the Escrow Agreement comprised of the following: $990 in payment of gross income tax assessed by the State of Indiana against Madison Bridge Company; $4,978.98 in full settlement of taxes for the year 1937 payable to the city of Madison, Indiana, on the portion of the toll bridge then owned by Madison Bridge Company located within the city of Madison, Indiana; $1,521.22 and $2,880.72 respectively to two firms of attorneys (one acting as local counsel) for legal services, and disbursements in connection therewith, rendered by them to Madison Bridge Company in connection with the demands and claims against said Company for payment of various taxes alleged to be owing to the State of Indiana and the Commonwealth of Kentucky and political subdivisions thereof, including suit instituted in the Trimble Circuit Court by H. Clyde Reeves, Commissioner of Revenue, Carroll, Miles & Trimble Counties, Kentucky; $500 to the Escrow Agent for its services as such under the Escrow Agreement and $750 to counsel to the Escrow Agent for legal services rendered to the Escrow Agent, including services in connection with the tax claims and litigation above mentioned. Liabilities of Madison Bridge Company to Kentucky taxing authorities were settled for $2,000 paid from another source indicated in the statement below.

RECEIPTS

Amount received from The Public National Bank and Trust Company of New York as Escrow Agent under Agreement dated December 10, 1937 between Urban J. Alexander, Madison Bridge Company and The Public National Bank and Trust Company of New York..........	$28,379.08

National Toll Bridge Co. (cont.)

Additional amount received from Madison Bridge Company which the Trustee is informed was made up as follows:		
Balance in the hands of Madison Bridge Company after payment of expenses of dissolution, etc.	$ 391.43	
Plus amount realized on a contingent claim of Madison Bridge Company which it advises had theretofore been regarded by it as worthless	3,752.87	
	$4,144.30	
Less amount paid to settle suit brought against the Company by taxing authorities of Kentucky to recover alleged tax liabilities	2,000.00	
	$2,144.30	2,144.30
		$30,523.38

DISBURSEMENTS

Compensation and expenses of the Trustee and its counsel (accrued and to accrue)	$1,047.50	
Less amount reserved therefor from prior distribution	475.00	
	$ 572.50	572.50
Net amount available for distribution pro rata to holders of Ten-Year 6% Convertible Debentures of The National Toll Bridge Company		$29,950.88

Pro rata distribution of the above to be made at the rate of $11.98 per $1,000 original principal amount of each debenture.

National Trade Journals. See Manufacturers Trust Co., N. Y. C.

National Trust Company, Limited, 20 King Street, East, Toronto 2, Ontario. Informed us on January 2, 1942 that they hold unclaimed funds and new securities for certain outstanding securities of the following companies:

CONDUITS COMPANY, LIMITED. Basis of Exchange: Old Company taken over by Conduits National Company, Limited. 25 Old Common exchanged for 1 new Common; 1 old Pref. exchanged for 32 new Common and 1 new Preferred. $31.46 cash and $3.18. New Pref. redeemed Feb. 1, 1937—$10.00 plus interest Jan.-Feb.

DOMINION COPPER COMPANY, LTD. The National Trust Company, Limited, Toronto, Ont., informed us that they still have funds from the liquidation of the company's properties for the payment in respect of bonds not yet presented for payment.

MATTAGAMI PULP & PAPER COMPANY. The National Trust Company, Limited, Toronto, Ontario, informed us on May 21, 1931, that all of the First Mortgage Bonds have been paid in full but there are still unpresented coupons maturing May 1, 1920; Nov. 1, 1920; May 1, 1921; Nov. 1, 1921; May 1, 1922, and Nov. 1, 1922. Coupons maturing May 1, 1920 to May 1, 1921, inclusive, have a value of $40.456 for each $30 coupon and $20.228 for each $15 coupon. The balance of coupons have a value of $39.54 for each $30 coupon. There are no $15 coupons outstanding maturing subsequent to May 1, 1921.

NORTH SASKATCHEWAN LAND COMPANY, LTD. 6% 30-Year Sterling Bonds. The National Trust Company, Limited, Toronto, Ontario, informed us on Nov. 17, 1931, that substantially all of the assets of this company had been liquidated and distributions had been made totaling 40½% (includes 5th distbn). Fifth distribution of 2% made as of Dec. 11, 1931. The Trust Company also stated that no further distribution would be made in connection with this Receivership until it is finally closed. Payment of the distributions were made at the above Trust Company and the Canadian Bank of Commerce, London, England.

TORONTO RAILWAY COMPANY. Sold to City of Toronto. The stockholders received $116.30 per share in liquidation. Mr. Douglas H. McDougall, of Toronto, Ontario, was liquidator. National Trust Company, Ltd., Toronto, Ont., acted as disbursing agent. The stock was stamped.

National Trust Company, Limited, Montreal, Que. Holds unclaimed funds for the following:

BLACK LAKE ASBESTOS & CHROME CO., LTD. The Treasury Dept., Parliament Bldg., Toronto, Ont., informed us as follows on Jan. 22, 1943:

"I am directed by the Provincial Treasurer to acknowledge the receipt of your letter of the 11th, inst., in response to which I have to say that he is not holding any unclaimed funds due on securities of this company.

Upon making enquiries, I find that this company was taken over by the Asbestos Corporation, Limited, about 1926, and that each holder of $1,000 Second-Mortgage Bond received 6/40 shares of Asbestos Corporation Common and $19.25 representing dividend paid to the Trustee on one share Preferred, and 17c being a portion of sale to right to subscribe to Common Stock. The holder of any of these bonds should forward them to the National Trust Company, Limited, Montreal for the attention of Mr. Terroux.

I understand that they must be accompanied by an Enemy Declaration Form 'G' and that in the case of a non-resident the delivery of stock and payment of Canadian Dollars are subject to permits of the Foreign Exchange Control Board."

National Union Mortgage Company. See Maryland Trust Co., Baltimore, Md.

National Union Radio Corporation. See Commercial National Bank & Trust Co., N. Y. C.

National Wall Paper Company. See Chase National Bank, N. Y. C.

National Water Supply Company. See Irving Trust Company, N. Y. C.

National Water Works Company of New York. The stock has a liquidating value of $3.00 per share. The dividend was mailed to stockholders of record and the stock was never stamped. We suggest that you inquire of Mr. Herbert T. Spooner, 75

West St., New York City, whether dividends have been paid on your stock.

Natomas Company of California. The above company was succeeded in 1928 by Natomas Co. (Cal.). The liquidating dividend was paid on the stock of the new company. The stock of the old company was wiped out.

Natural Carbonic Gas Company. See Chase National Bank, N. Y. C.

Natural Carbonic Holding Corporation. Value of stock: Incorporated in Delaware on September 3, 1930, and is located at Bloomfield Ave. and Grove St., Newark, N. J. Mr. William G. Bates, Treasurer of the company, located at 43 Cedar St., New York City, informed me as follows on Jan. 22, 1941: "In answer to your letter of Jan. 21st, the Natural Carbonic Holding Corporation was formed on the dissolution of the Natural Carbonic Gas Company to take over the slow moving assets of that company. Most of the assets have been sold and the proceeds distributed to the stockholders of the Holding Corporation. There are still some frozen assets, consisting of a piece of property on Frelinghuysen Ave., Newark, and a few mortgages. There is also quite a large amount of money due the United States Government for income taxes. In my opinion the stock has no value at the present time, although there may be a small dividend paid some time in the distant future." In view of the above I submit only a nominal value for the stock as of April 2, 1940, the date of the decedent's death.

Nedick's, Inc. See City Bank Farmers Trust Company, New York City.

Neil House Company. See Fifth Third Union Trust Co., Cincinnati, Ohio.

Nepigon Mining Lands Company (Ontario). Miller, Canfield, Paddock & Stone, Penobscot Bldg., Detroit, Mich., informed us as follows on June 27, 1941: "This is in reply to your letter of June 26, 1941, inquiring with respect to dividends on forty-seven shares of stock of Nepigon Mining Lands Company owned by a client of yours. The last dividend paid on stock in this company was on July 15, 1926, since which time no other dividends have been paid. It is impossible to advise you what future dividends, if any, will be paid on this stock. The properties of the company consist of real estate on the north shore of Lake Superior, which real estate has some standing timber and is supposed to contain minerals, mostly copper, the value of which is entirely speculative. The present income of the company, which is derived from timber cutting contracts, is not sufficient to take care of the company's current expenses which are largely for taxes, and unless some arrangement can be made with mining interests to develop the property, the company will slowly bleed to death which it has been doing for years. For your further information, I would say that the Secretary of the company is in active negotiation with several parties who appear interested in obtaining options on some of these properties with a view to determining whether or not mining operations thereon would be justified, and it is possible that some deal may be worked out to the company's advantage. Meanwhile, the closest I can come to giving you an idea of the value of this stock is to say that it was appraised in the estate of the late Sidney T. Miller, who for many years was President of the company, at $2.00 per share, and I doubt if any purchaser at that figure could be found. Consequently, I think you may safely regard the holdings of your client as being of purely nominal value."

NEPIGON MINING LANDS COMPANY. Incorporated, Ontario. Treasurer, Cleveland Thurber, Penobscot Bldg., Detroit, Mich. The following payments were made in liquidation:

$15.00	per	share	11/30/10
2.00	"	"	11/28/11
2.00	"	"	11/21/12
2.00	"	"	7/21/12
5.00	"	"	11/ 1/19
1.00	"	"	2/14/22
3.00	"	"	12/12/24
3.00	"	"	1/11/26
5.00	"	"	7/15/26

Netherlands Tramways Company. The sum of $734,790 was distributed pro rata among the holders of preferred stock, which amounted to $48.98 per share. Preferred stockholders were also requested to forward their certificates of common stock with their preferred stock when making collection. The funds were paid by the Treas. of the company, who was located at Room 705, 60 Broadway, New York City.

Nevada Bellevue Copper Co. (Wash.). Stock was reported to have a liquidating value of from 2c to 3c per share.

Nevada Consolidated Copper Co. On Dec. 15, 1937, the Supreme Judicial Court of Maine, by decree, dissolved the company and by subsequent decree appointed Robinson Verrill, of 57 Exchange St., Portland, Me., as Trustee to liquidate the company. Stockholders by surrendering certificates may receive $22.39 per share in cash until further order of court—1942.

Neve Drug Stores. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

New Age Publishing Company. In 1924 the New Age Publishing Company which was a Socialist company although not party-owned, got into serious financial difficulties as an aftermath of party persecution during and following the war, etc. Finally the paper they published, the New Age, suspended publication May 1, 1924, and shortly afterward they were forced to sell the printing plant at a sacrifice. The creditors of the company took over what few assets there were, bills receivable, etc. However, they could not touch the proceeds of the sale of the printing plant because that was subject to a bondholders' mortgage. Bonds were issued in 1917 or 1918 at $5 each. They did not realize sufficient from the sale to pay more than $3 for every $5 bond surrendered.

New Amsterdam Apartments. See American Security & Trust Co., Washington, D. C.

New Amsterdam Apts., Washington, D. C. (F. H. Smith Bonds). See New Amsterdam Company under Irving Trust Company, N. Y. C.

New Amsterdam Co. See Irving Trust Company, N. Y. C.

New Bedford Investors Trust. See First National Bank, New Bedford, Mass.

New Bradford Oil Co. Paid a liquidating dividend of 17.99c per share on Dec. 1, 1938. Others paid were: April 14, 1938, 20c per share; Sept. 17, 1937, 18c per share; April 10, 1937, 18c per share; May 15, 1936, 10c per share; and each six months from Mar. 15, 1934, to Sept. 15, 1935, inclusive.

New Brunswick Light, Heat & Power Company. See Fidelity Union Trust Co., Newark, N. J.

New Brunswick Power Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

New Dominion Copper Co., Ltd. Incorporated in British Columbia, on June 9, 1909, and lost its property through foreclosure sale on Aug. 1, 1922. The 6% Conv. bonds due 1919 received $31.50 on each $1,000 bond, leaving no equity for the stock. Unstamped bonds may be presented to the Empire Trust Co., New York City, for collection.

New England Brick Yards Co. See United States District Court, Boston, Mass.

New England Consolidated Ice Company. See Union Trust Company, Providence, R. I.

New England Electric Vehicle Transportation Co. See Old Colony Trust Co., Boston, Mass.

New England Flood Credit Corporation. See National Shawmut Bank, Boston, Mass.

New England Hospital for Women & Children. See Boston Safe Deposit & Trust Co., Boston, Mass.

New England Laundries, Inc. See National Rockland Bank, Boston, Mass.

New England National Bank, Kansas City, Mo. Consolidated as the New England National Bank & Trust Company in Kansas City on July 14, 1925.

New England National Bank & Trust Company in Kansas City, Kansas City, Mo. On December 31, 1928, consolidated to form the Fidelity National Bank & Trust Company of Kansas City, Kansas City, Mo.

New England Oil Refining Company. See First National Bank, Boston, Mass.

New England Railroad. See New York, New Haven & Hartford R. R. Co.

New England Southern Corporation. See First National Bank, Boston, Mass.

New England Trust Company, Boston, Mass. Reported the following in Dec., 1941:

HAMILTON WOOLEN COMPANY. The stock has a liquidating value of $35 per share. Collect from the New England Trust Company, Boston, Mass. Another payment of $5.00 per share was made and a final payment of $1.53 per share on Dec. 29, 1937. Stock surrendered. Company has been dissolved.

NEW ENGLAND VENEZUELA COMPANY. See City Bank Farmers Trust Company, New York City.

New Hampshire & Mass. Electric Railway Co. See New York Trust Co., N. Y. C.

New Hampshire Power Company. Sold to the Public Service Company of New Hampshire. We understand the First Mortgage Bonds and Preferred Stock received par in liquidation.

New Haven & Shore Line Ry. See Union & New Haven Trust Company, New Haven, Conn.

New Jefferson Hotel Company, St. Louis, Mo. See St. Louis Union Trust Company, St. Louis, Mo.

New Jersey Bankers Securities Company. First payment in liquidation, $2.00 per share, on Dec. 1, 1931. Second payment, 25c per share on April 24, 1934. A final payment may be paid. The funds were paid by Nicholas LaVecchia, Receiver, Military Park Bldg., Newark, N. J. The payments were stamped on the certificates.

New Jersey Realty Co. See Mueller & Currier, Newark, N. J.

New Jersey, State of, Commissioner of Banking & Insurance, Trenton, N. J. The following was reported to us in Jan., 1942:

WASHINGTON CASUALTY INSURANCE CO., Newark, N. J. The stock has a liquidating value of 13.8% of its face value. Any unclaimed funds are probably held by the State Insurance Department, Trenton, N. J.

Final liquidation Order: On June 15, 1935, the Order for final distribution in the liquidation proceedings of the Washington Casualty Insurance Company, Newark, N. J., was entered. At Dec. 31, 1935, the Commissioner of Banking and Insurance had on hand unclaimed dividends due to creditors of $765.98 and due to stockholders of $826.62, a total of $1,592.60.

New Jersey Steamboat Company. See City Bank Farmers Trust Company, N. Y. C.

New Jersey Terminal Dock & Improvement Co. See Guaranty Trust Company, N. Y. C.

New London Marine Iron Works Company. See Union & New Haven Trust Company, New Haven, Conn.

New Mexico Land & Irrigation Co. (N. J.). See Central Hanover Bank & Trust Co., New York City.

New Mexico Lumber & Timber Co. See Detroit Trust Co., Detroit, Mich.

New Orleans, Mobile & Chattanooga R. R. See New Orleans, Mobile & Texas R. R. Co.

New Orleans, Mobile & Texas Railroad Co. Succesor to New Orleans, Mobile & Chattanooga Railway Company. The property was sold on Nov. 18, 1874, by Frank M. Ames, Trustee, to the Louisiana & Texas Railroad and Steamship Company. It was reported that the First Mortgage bondholders who held bonds dated Mar. 15, 1870, and Jan. 1, 1872, who did not deposit under the Plan of Reorganization, received $151.78 and $58.37 per $1,000 bond, respectively, which amounts were less expenses. Those that deposited under the plan paid assessments of $103.45 per $1,000 bond. We received the following from the U. S. District Court, Eastern District of Louisiana, New Orleans, La.:

EXTRACT FROM MINUTE BOOK No. 27
Pages 210 and 211
(U. S. Circuit Court.)
APRIL TERM, 1880.

New Orleans, La., June 1, 1880.

Court met pursuant to adjournment, President: Hon. E. C. Billings, D. J.

No. 7357—E. D. Morgan and J. A. Raynor, Trustees vs. N. O. Mobile & Texas R. R. Co., et als. This cause came on to be heard upon the report of the Special Master herein of the examination of the accounts and the vouchers therefor of the Trustees aforesaid, Morgan & Raynor, with a view to a final settlement until the 13 May, 1880, the date of the delivery of the possession of the deed of the property, and the property itself to the purchasers, and it appearing from the report that the accounts are correct and that there remains of the money received from the sale, in their hands for the bondholders who did not join in the purchasing agreement and who have not presented their bonds to the Trustees and generally were not proven to the court the sum of $109,882.23 as the ratable share of these bondholders; the court upon consideration thereof orders the Trustees to hold the same for disbursement under the deed of trust, and they deposit the same in the United States Trust Company in New York, subject to their order for that purpose and that the said Trustees be now discharged from their Trust, except for the performance of this duty, and that they report to the court their action herein relative thereto. It further appearing from the Master's report that there remains in the hands of the said Trustees, the sum of Eight Thousand Six Hundred and seventy three 37/100 dollars, arising from the property of the trust, after the payment of charges and expenses, this sum will be paid to the purchasers, the New Orleans, Mobile and Texas Railroad Company as reorganized, or into the Registry of the Court for their use. The court further orders that the Trustees retain and preserve their books of accounts and vouchers subject to any future order of the court. And the court was adjourned until tomorrow at 11 A. M. On June 24th, 1880, on petition of the New Orleans, Mobile & Texas Railroad Company reorganized the $8,673.37 referred to above, which was held in the Registry of the U. S. District Court, New Orleans, La. was paid over to the petitioner. The United States Trust Company of New York City, informed us on Mar. 17, 1938, that the only funds which have been in their hands in recent years which might pertain to these bonds was an amount of $10,887.59 which was turned over to the State of New York on Nov. 6, 1937. It would appear that if these funds are payable on the above-mentioned unstamped bonds, a petition must be approved by the court at New Orleans.

New Orleans-Ponchartrain Bridge Company. See City Bank Farmers Trust Company, New York City.

New Orleans & Western R. R. First Terminal Mortgage Bonds have a decree value of $50 per $1,000 bond. Depositors under the plan are entitled to a final distribution of $24.55 on each First Mortgage Terminal Bond and $12.64 on each Second Mortgage Terminal Bond.

New Process Gear Co. The First 6½% Bonds due 1925-32 have a decree value of $685.97 per $1,000 bond. Securities Service Corp., Chicago, Ill., may know about this issue.

New Rochelle & Pelham Railway Company. See City Bank Farmers Trust Company, New York City.

New University Club of Boston Real Estate Trust. See National Shawmut Bank, Boston, Mass.

New York Architectural Terra Cotta Company. Mr. Leslie J. Tompkins, an attorney located at 116 John St., New York City, informed us on Sept. 23, 1937, that preferred stock of the Eastern Terra Cotta Company was issued and exchanged for preferred stock and other claims of this company.

New York & Brooklyn Ferry Company. See Chemical Bank & Trust Co., N. Y. C.

New York Business Buildings Corporation. See City Bank Farmers Trust Company, New York City.

New York Central Realty Company. See Empire Trust Co., New York City.

New York Central System, 466 Lexington Ave., New York City. Confirmed the following on Jan. 6, 1942:

BLOSSBURG & CORNING R. R. CO. This company was consolidated with the Wellsboro & Lawrenceville Railroad Company to form the Corning, Cowanesque & Antrim Railway Company under agreement dated 1872. The agreement contains provisions for exchanging the stock of the old companies for that of the new. We refer you to the New York Central R. R. for further information.

EVANSVILLE & INDIANAPOLIS RAILROAD CO. First Mortgage 7% Bonds dated 1872 and due 1902. The New York Central Railroad Co. informed us as follows on Feb. 17, 1941: "Referring to your recent inquiry in regard to the status of Bond No. 258 issued in 1872 of the First Mortgage 7% Issue of the Evansville & Indianapolis Railroad, the principal of which was payable in 1902: According to Poor's Manual for the years 1877-8, there was a company projected under the name of the Evansville & Indianapolis Railroad, which authorized the issue of First Mortgage 7% Bonds due Jan. 1, 1902. We have no information, however, that these bonds were actually issued, or if so, what disposition was made of them, and it is not likely that they are of any value. There was a company known as the Evansville & Indianapolis Railroad which was incorporated June 14, 1884, and was later consolidated with other companies, and subsequently reorganized as the Evansville, Indianapolis & Terre Haute Railway. So far as we know there was no connection between the latter company and the Evansville & Indianapolis Railroad referred to above."

NEW YORK, WEST SHORE & BUFFALO RAILWAY CO. The property of this company was sold under foreclosure in 1885. In the sale we understand the stock of the company was wiped out, and believe it had no value as of Nov. 11, 1930. First Mortgage 5% Bonds of this company dated Aug. 5, 1881, due July 1, 1931, with coupon of Jan. or July, 1884, attached have, we believe, a decree value.

VERNON, GREENSBURG & RUSHVILLE R. R. CO. Merged into the Cleveland, Cincinnati, Chicago & St. Louis Ry. Co. on June 30, 1938.

WELLSBORO & LAWRENCEVILLE RAILROAD COMPANY. The New York Central R. R. informed us as follows on Sept. 28, 1928: "The Blossburg & Corning R. R. was consolidated with the Wellsboro & Lawrenceville R. R. to form the Corning, Cowanesque & Antrim Ry. Co., under agreement dated Dec. 16, 1872, and filed with the Secretary of State of New York on Jan. 2, 1873, and with the Secretary of State of Penna., on Jan. 9, 1873. This agreement contains provisions for exchanging the stock of the old companies for that of the new, but there is no reference to other securities. The stock was exchangeable on a stock-for-stock basis.

New York Consolidated Drug Co. Incorporated in New York State. We received the following letter from Joseph J. Hammer, counselor at law, 551 Fifth Ave., New York City, and dated Sept. 23, 1938: "In answer to your letter of Sept. 22nd, The New York Consolidated Drug Company has been dissolved under the laws of this state. Upon liquidation, holders of preferred stock became entitled to a proportionate share of the capital stock of Consolidated Druggists Realty Company which owned the building in which the New York Consolidated Drug Co., formerly transacted its business. The common stock has no value. If you will acquaint me with the name of your client and the number of shares of preferred stock he owns, I should be in a better position to advise you as to his distributive share on dissolution."

New York Consolidated Railroad. See Chase National Bank, New York City.

New York & Foreign Investing Corporation. See Bank of the Manhattan Company, New York City.

New York Hamburg Corporation. See Guaranty Trust Company, N. Y. C.

New York Harbor Dry Dock Company, Inc. Succeeded New York Harbor Dry Dock Corporation. Preferred stock of the New York Harbor Dry Dock Corporation received stock of the New York Harbor Dry Dock Company, Inc. Mr. J. E. Aldred, of Aldred & Co., 40 Wall St., New York City, was a director. Aldred & Co. informed us on June 11, 1941, that the property of this company was foreclosed, at which time the bondholders were not paid in full leaving no equity for the capital stock which is without value.

New York Harbor Dry Dock Corporation. See New York Harbor Dry Dock Company, Inc.

New York Mining Company (Maryland). Company dates back to 1845. At last accounts there were 333 shares of stock outstanding that had a liquidating value of $57,000.

New York Motor Cab Company, Ltd. Incorporated in 1907 and was reported in 1910 to have reorganized as the New York Taxicab Co., Ltd. The company was seriously involved by the failure of Tracy & Co. and by strike of chauffeurs. In the reorganization in 1910 preferred shareholders were allowed one new 7% Pfd. Ordinary Share of 1£ for every 3 shares then held, and also 1 Deferred Share of 1/s. for every 30 shares then held; the Deferred shareholders were allowed 1 Deferred Share of 1/s. for every share then held. The new company was located at 735 Seventh Ave., New York City, and F. Fucassee was Treas. In 1920 the company was liquidated and there was no return to shareholders. The Debenture bondholders received only 4£, 14/s. for each 20-£ Debenture. The shares are worthless.

New York Municipal Railway. The First 5% Bonds due 1936 represented by Certificates of Deposit, received $1,100 in 6% Bonds and $100 in Preferred Stock of the Brooklyn Transit Corporation and $50 in cash for each $1,000 certificate. The actual bonds probably have value with the Trustee mentioned in the bond.

New York Mutual Gas Light Co. Sold to the Consolidated Gas Company. The company paid two liquidating dividends totaling $329.69 per share.

New York & New England Railroad Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

New York, New Haven & Hartford Railroad Company, New Haven, Conn. Reported the following on February 25, 1942:

BOSTON & NEW YORK AIR LINE. The New York, New Haven & Hartford Railroad Company, New Haven, Conn., informed us in 1928, that the property, rights and franchises of this company were sold in 1907 to their company, and the proceeds were distributed to the stockholders on the basis of $115 for each preferred share, and $10 for each common share. The New York, New Haven & Hartford Railroad Company, informed us on February 25, 1942, that funds for

N. Y., New Haven & Hartford R. R. (cont.) unlocated stockholders are no longer available.

NEW ENGLAND RAILROAD. The franchise and property were sold to the New York, New Haven & Hartford Railroad Company, for $27,500,000. The preferred stock was liquidated at $150 per share, and the common at $100 per share.

PROVIDENCE & STONINGTON STEAMSHIP CO. Dissolved. The surplus was distributed to stockholders at the rate of $150 per share in October, 1896, by the New York, New Haven & Hartford R. R.

New York & North River Traction Co. The Union Trust Company, Cleveland, Ohio, informed us that the final payment of $5.635 was made on each $100 certificate representing First Mortgage Bonds in 1923 at which time the Committee dissolved. The Union Trust Company, in liquidation, informed us on March 10, 1942, that no successor Trustee was appointed—the company is defunct, and the Trust has been terminated.

New York, Ontario & Western Railway Company. See City Bank Farmers Trust Company, New York City.

New York, Pennsylvania & Ohio R. R. The First Mortgage Bonds and Scrip were exchanged for securities of the Erie Railroad and cash. The Second and Third Mortgage Bonds, and the Preferred and Common Stocks, upon payment of certain assessments received common stock of the Erie Railroad.

New York & Queens County Railway Co. See City Bank Farmers Trust Co., New York City.
Bankers Trust Co., New York City.

New York Railways. See Guaranty Trust Company, N. Y. C.

New York Railways Corporation. See Guaranty Trust Company, New York City.
Commercial National Bank & Trust Co., N. Y. C.

New York Real Estate & Traders Exchange. Incorporated in New York. This company was sold at bankruptcy sale to the Halcyon Real Estate Corporation. In the reorganization plan bondholders received no par value stock of the new company on basis of one share of stock for each $1,000 bond. The stockholders, we understand, did not receive anything in the reorganization. Recently the entire assets of the Halcyon Real Estate Corporation were liquidated and stockholders only received 26½ per share as a first and last dividend.

New York, Rio & Buenos Aires Lines, Inc. Each 5 shares of stock of this company were exchanged for one share of stock of the Aviation Corp. of America.

New York Shipbuilding Company. Succeeded by the New York Shipbuilding Corp. The old stock was liquidated at $234.18 per share.

New York State Comptroller, Albany, N. Y. The following was confirmed to us on January 7, 1942:

ATLANTIC MUTUAL LIFE INSURANCE COMPANY. The State of New York Insurance Department, Albany, N. Y., informed us as follows on Aug. 22, 1940: "In reply to your inquiry of Aug. 16th, we advise that the Atlantic Mutual Life Insurance Company was placed in receivership on Aug. 6, 1877, Edward Newcomb of Albany, N. Y., being appointed receiver. The receivership was discharged by Court order dated Mar. 26, 1899. Some

New York State Comptroller (cont.) funds did remain after the discharge of all of the company's liabilities. These funds were turned over to the State Comptroller. However, by Chapter 184 of the Laws of 1924 these funds were turned into the State Treasury. Claims against such funds, can only be made by action of the State Legislature."

BRYANT PARK BANK, N. Y. This bank is in liquidation and has paid liquidating dividends amounting to $15 per share. These payments were made before Mar. 5, 1934, and we understand that Louis Marcus has received his pro rata share. Mr. Ruben of Ruben & Brown, 291 Broadway, N.Y.C., informed us that the bank expects to pay about $1 per share as a final liquidating dividend. Therefore, we submit $1 per share as fair as of Mar. 5, 1934. Unclaimed funds with New York State Comptroller, Refund Bureau, Albany, N. Y.

HERKIMER FIRE INSURANCE CO. (N. Y.). Dissolved 1912, at which time 17% was paid to stockholders in liquidation. Unclaimed funds transferred to New York State Comptroller, pursuant to Section 545 of Insurance Law.

SENECA FIRE INSURANCE CO. Liquidating dividends totaling 75.5% were paid on each share. Unclaimed funds transferred to New York State Comptroller, under Section 545 of Insurance Law.

WORLD EXCHANGE BANK, New York City. Three liquidating dividends were paid and stamped on the stock. ($5.00, $7.00, $1.00.)

New York State Insurance Department, Bureau of Liquidations, State Office Bldg., Albany, N. Y. Confirmed the following on Jan. 7, 1942:

FARMERS TITLE GUARANTY & MORTGAGE CO. Liquidated by Supt. of Insurance of New York State. Paid stockholders 88.6c per share.

GUARANTY LIFE INSURANCE CO. OF NEW YORK. The Supt. of Insurance of the State of New York, paid the stockholders $5.90 per share in liquidation on Oct. 5, 1935.

New York State Railways (Rochester System). See Chase National Bank, N. Y. C.

New York Suburban Water Co. Bonds with stock have a liquidating value of 36⅛%.

New York Taxicab Co., Ltd. The Debenture Bonds received £4 14s per £20, bond in liquidation. Collect from the Barclays Bank, Ltd., London, England. The liquidator was R. B. Petre, 11 Ironmonger Lane, E. C. 2, London, England. Unclaimed funds are generally deposited with the Companies Department, Great George St., London, England.

New York Terminal Company. See Brooklyn Ferry Company under Irving Trust Company, N. Y. C.

New York & Texas Land Co. (New Jersey). Succeeded by the Texas Land Syndicate, located at 5 Mercer St., Hackensack, N. J., in care of the Hackensack Trust Company.

New York Time Table Company. There are 16⅔ shares of this company's stock outstanding that can be exchanged for 8⅓ shares of stock of the Eastern Time Table Distributing Co., Inc., located at Foot of W. 23rd St., New York City.

New York Title & Mortgage Company. See City Bank Farmers Trust Company, New York City.

New York Trust Company, 100 Broadway, New York, N. Y. Confirmed the following on Dec. 10, 1942:

ALLIANCE REALTY CO. The Scrip for Common Stock was called on Feb. 20, 1931, at $6.00 in respect to each 1/10 share. The Scrip for the 6% Cum. Preferred Stock was called for payment on Oct. 24, 1928, at $10.30 in respect to each 1/10 of a share. Any outstanding Scrip should be presented to the New York Trust Company, New York City, for collection.

ALTOONA GAS COMPANY. First Mortgage 5% Bonds due Aug. 1, 1932, have a decree value of $209.59 per $1,000 bond. Unstamped bonds should be sent to the New York Trust Company, 100 Broadway, New York City, for collection.

ARIZONA WATER COMPANY. The New York Trust Company of New York City holds funds that are payable on the Certificates of Deposit for General Mortgage 5% Income Bonds due Jan. 1, 1919, at the rate of 9¼% of the face amount, representing Income Dividends No. 1-10 that were declared on various dates from 1912 to 1917. The 11th dividend amounted to 1%. The final dividend was 1 1/10%. The same bank also holds funds that are payable on the First Mortgage Bonds at the rate of 115¾% of their face value, representing dividends No. 1-15. The latter payments became effective 1917.

BERTHA-CONSUMERS, Pittsburgh, Pa. Receivers were appointed in March, 1928. Interest was defaulted on the First 7% Bonds due 1934 on Dec. 1, 1929. The New York Trust Co., New York City, is Trustee.

BON AIR COAL & IRON CO. The New York Trust Company, 100 Broadway, New York City, held $715.16 for payment of undeposited bonds and coupons for Purchase and Improvement Bonds of the above company. Account closed. No funds on hand as of Feb., 1942.

CHALMERS MOTOR COMPANY. The New York Trust Company of New York City is making the following distribution on the Certificates of Deposit for First Mortgage 6% 5-year Gold Notes. Each $100 certificate of deposit is now entitled to: 4 40/100 shares Chrysler Corporation Common Stock plus accrued dividends thereon from 1926. $115 cash representing redemption value of 1 share Chrysler Corp. Preferred Stock, plus dividends of $28.81. $6 cash distribution under the old Plan. This payment became effective 1922.

CHICAGO & ALTON RAILROAD CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the Certificates of Deposit for 3% Refunding 50 Year Gold Bonds fully registered representing various interest payments on various dates as follows:

$15.43	per	$1,000	on	19/1/1922
15.43	per	$1,000	on	4/1/1923
15.42	per	$1,000	on	10/1/1923
15.40	per	$1,000	on	4/1/1924
15.33	per	$1,000	on	10/1/1924
15.41	per	$1,000	on	4/1/1925
15.07	per	$1,000	on	10/1/1925
15.00	per	$1,000	on	4/1/1926

and subsequent annual interest .35 per $1,000 interest adjustment.

CHICAGO GREAT WESTERN RAILROAD CO. The New York Trust Company of New York City, held unclaimed funds that were payable on the Scrip for **First Mortgage 4% Fifty Year Gold**

New York Trust Co. (cont.)

Bonds due Sept. 1, 1959, at the rate of $10 per $1,000 face amount of Scrip on account of Sept. 1, 1934 interest. Account closed.

CHICAGO & INDIANA COAL RY. See under Manufacturers Trust Co., N. Y. C.

CINCINNATI, FINDLEY & FORT WAYNE RY. CO. The First Mortgage 4% Bonds due Nov. 1, 1923, had a decree value of $23.56 per $1,000 bond and were paid by the New York Trust Company, New York City. Account closed. No funds on hand as of Feb., 1942.

COLOMBIA SYNDICATE. Remaining lease in Venezuela abandoned in July, 1933. On Feb. 17, 1934, it was reported that the company's assets consisted of $38,000 cash. On June 16, 1934, a liquidating dividend of $1.21 per 100 shares was paid to the common stockholders, payable at the New York Trust Co., New York City.

COLORADO SPRINGS & CRIPPLE CREEK DISTRICT RAILWAY. The property of this company was foreclosed and sold in 1922 for $375,000. The New York Trust Company holds for distribution $40 per $1,000 C/D for 5% 1st Consol. Mtg. 40-Year Bonds. See Central Hanover Bank & Trust Company, New York City, for payments on First Mortgage Bonds.

COMMONWEALTH POWER COMPANY OF NEBR. Certificates of Deposit, issued by the New York Trust Company, New York City, for the First 6% Bonds of this company have a decree value of $200 per $1,000 cft. Account closed. No funds on hand as of Feb., 1942.

CONSOLIDATED INDIANA COAL CO. The C/D for First Mortgage 5% Bonds had a decree value of $870.83 per $1,000 certificate. Paid by the New York Trust Company, New York City. All C/D's have been paid.

CONTINENTAL TERMINALS, INC. The New York Trust Company of New York City made the following distributions in liquidation:

	Per $1,000 6½% Series "A" Conv. Debenture	Per $1,000 C/D
June, 1932	$53.31	$50.00
Oct., 1933	12.50	12.50
Jan., 1937	15.00	15.00
Nov., 1938	12.54 Final	12.54 Final

COOSA PORTLAND CEMENT CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the Certificates of Deposit for First Mortgage 6% 30-Year Gold Bonds at the rate of $4.70 per $100 cft. This payment became effective in 1921.

COUNTRY CLUB OF WESTCHESTER COUNTY. The Certificates of Participation were liquidated at $332 per share. Collect from the New York Trust Company, New York City.

CREDIT ALLIANCE CORPORATION. Stock exchanged for Commercial Credit Co., Baltimore, Md. The stock should have been deposited with the New York Trust Company, New York City, before Nov. 15, 1930.

DAYTON, SPRINGFIELD & URBANA ELECTRIC RAILWAY CO. The First Mortgage 5% Bonds dated Nov. 1, 1898, have a decree value of $227.65 per $1,000 bond. Collect on unstamped bonds from the New York Trust Company, New York City.

New York Trust Co. (cont.)

DENVER CITY WATER CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the Committee Receipts for 5% General Mortgage Bonds issued 1895 at the rate of $25.27 per $1,000. Receipt representing two payments, one of $5.67 and the other of $19.60. The payments became effective about 1918.

DENVER & SOUTHWESTERN RAILWAY CO. The General Mortgage 5% Bonds have a decree value of $187.50 per $1,000 bond. Collect on unstamped bonds from the New York Trust Company, New York City. No funds on hand as of Feb., 1942, at New York Trust Company.

DENVER UNION WATER CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the Scrip for First Mortgage Bonds at the rate of $11.15 per $5.00 face amount of Scrip, which payment became effective in 1919. The same bank also holds funds representing various payments on the Certificates of Deposit for First Mortgage 5% Bonds, which payments became effective about 1914.

DERY, D. G., CORP., Allentown, Pa. First Mortgage 7% Bonds due 1942. See under Central Hanover Bank & Trust Co., New York City.

GARY STREET RAILWAY CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the Twenty-Year 5% Gold Debentures due Oct. 1, 1937, and Scrip therefor, at par and interest or $1,016.67 per $1,000 amount, effective 1925.

GUANTANAMO & WESTERN RAILROAD CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the Certificates of Deposit for Northeastern Cuba Railroad First Mortgage Bonds at the rate of $103.75 per $1,000 Certificate and 5 shares of common and 5 shares of preferred stock of Guantanamo & Western Railroad Company plus certain accrued dividends thereon.

GUERIN MILLS, INC. The First Mortgage 7% Bonds due Feb. 1, 1937, have a decree value of $1,001.94 per $1,000 bond. Collect from the New York Trust Company, New York City.

ISLAND OIL & TRANSPORT CORP. Incorporated in Virginia and lost its charter on May 31, 1928. The last annual report filed was for the year 1922. The company held control of several companies, one of which was the Cia Petrolera Capuchinas, S. America. The stock of this company, along with all the other assets, were sold to satisfy the noteholders. The actual bonds received $6.23 on each $1,000 bond and Certificates of Deposit for said notes received $290 in cash and one-half share of Antillian Corporation for each $1,000 certificate. Mr. Phillips, of Chadbourne, Hunt, Jaeckel & Brown, located at 70 Pine St., New York City, attorneys for the noteholders, confirmed the above, and informed us that the company still holds about $60,000 for contingencies. The Mexican Government informed us that the Cia Petrolera Capuchinas, S. A., has not been in operation since its inception. The company does not belong to the Island Oil & Transport Corporation, as the stock was sold some time ago. Any attempt to exchange

New York Trust Co. (cont.)
stock of another company for stock of Island Oil plus a cash payment, is, we believe, another form of selling new stock. This same method was tried with the stockholders of the Alvarez Mining Co. and was stopped by the Security and Exchange Commission. Any attempt to lead the stockholders of Island Oil to believe that their stock has any value is, in our opinion, a misrepresentation of the facts. The shares in our opinion are absolutely worthless, because any equity that may remain out of the $60,000 will go to the noteholders. The 8% Notes due 1926 have a decree value of $6.23 per $1,000 bond. Collect from the New York Trust Company, New York City.

JOHNSON - COWDIN - EMMERICH, INC. The First 7% Bonds due 1942 have a decree value of $72.63 per $1,000 bond. Collect from the New York Trust Company, New York City. C/D for First 7% Bonds received a first and final distribution of 2.25 cents per dollar of face amount of bonds, on Sept. 4, 1937, payable at the Chase National Bank, New York City.

KEEBLER WEYL BAKING CO. The New York Trust Company of New York City, holds unclaimed funds that are payable on the preferred stock at the rate of $192.75 per share, effective 1929.

LAKESIDE BISCUIT CO. The New York Trust Company of New York City holds unclaimed funds that are payable on the preferred stock at the rate of $107 per share, effective 1928.

LINCOLN STREET RAILWAY COMPANY. There is a fund of $120 on deposit with the New York Trust Company, New York City, for certain coupons of this company that have not been presented for collection.

MERCER MOTORS COMPANY. The 4-Year 7% S. F. Coll. Notes due Aug. 1, 1925, have a decree value of $60 per $1,000 note. Collect on unstamped notes from the New York Trust Company, New York City.

NATIONAL PUBLIC SERVICE CORP. Debenture bondholders, received their pro rata share in liquidation, at the New York Trust Company, New York City. The stock has no value.
No funds are on deposit with the New York Trust Company for distribution at the present time, 2/24/42.

NEW HAMPSHIRE & MASS. ELECTRIC RAILWAY CO. The New York Trust Company, New York City, reported on Dec. 3, 1925, that this company had been in liquidation for a number of years, the payments on account of principal being $20 per share on July 1, 1922, $18 per share on April 1, 1924; and a final payment of $27.30 per share on Jan. 12, 1925, making a total of $65.30 per share. Account closed. No funds on hand.

NEW YORK & WILKES BARRE COAL CO. We understand that the bonds of this company have a decree value of $220 per $500 bond. Collect on unstamped bonds from the New York Trust Company, New York City.

RICO MINING CO. The First Mortgage 6% Conv. Bond and Scrip have a decree value of 10.1173% of their face value, plus interest from Mar. 1, 1911, to Aug. 1, 1917. Collect from the New York Trust Company, New York City.

New York Trust Co. (cont.)
ROBERTS, L. R., TYPEWRITER CO. The Five-Year 8% Conv. Gold Notes received $47.44 per $1,000 note in liquidation from the New York Trust Company, New York City.

ROLLS ROYCE OF AMERICA, INC. (Springfield Manufacturing Co.) The distributions on the 7% Bonds due Sept. 1, 1937 are payable as follows, by the New York Trust Company, N. Y. C.

1. $63.00 per $1,000 bond
2. 52.50 per $1,000 bond
3. 26.00 per $1,000 bond
4. 13.94 per $1,000 bond (Final)

The distributions on the C/D for 7% Bonds due Sept. 1, 1937, are payable as follows, by the New York Trust Company, N. Y. C.

1. $52.00 per $1,000 Cft.
2. 52.50 per $1,000 Cft.
3. 26.00 per $1,000 Cft.
4. 13.94 per $1,000 Cft. (Final)

SOUTH CAROLINA GAS & ELECTRIC CO. The First Mortgage 6% Bonds due 1942 received $1,079.46 per $1,000 bond from the New York Trust Company, New York City. Account closed. No funds on hand as of February, 1942.

SPRINGFIELD MANUFACTURING CORP. Holders of 7% S. F. Gold Bonds due Sept. 1, 1937 (Rolls Royce of America, Inc.) are payable at the New York Trust Company, New York City. At least 4 dividends have been paid in liquidation.

SUBURBAN LIGHT & POWER CO. First Mortgage Coll. 5½% Series A Bonds Due 1952. See under Chemical Bank & Trust Company, New York City.

TERRE HAUTE & LOGANSPORT RY. The Old Ext. Mortgage Bonds received $37 per $1,000 bond from the New York Trust Company, New York City. No balance of funds on hand at New York Trust Company, as of February, 1942.

TOLEDO, ST. LOUIS & KANSAS CITY R. R. Our records indicate that the Continental Trust Company of New York City, now New York Trust Company, made the payment on the C/D for bonds of this company. The Central Trust Company of New York City (now Central Hanover Bank and Trust Company), we believe, made the payments on the actual bonds. The stock was assessed, and therefore believe it has no present value. First mortgage bonds represented by Certificate of Deposit have a decree value of $1,304.04 per $1,000 certificate. No balance of funds on deposit with the New York Trust Company.

Z. & F. ASSETS REALIZATION CORPORATION. Series A Certificates of this corporation have been paid in full. Series B & C Certificates have been paid 50%. Collect from the New York Trust Company, New York City. We expect further dividends will be paid.

New York, West Shore & Buffalo Railway Co. See New York Central System.

New York, Westchester & Boston Railway Company. See Guaranty Trust Company, N. Y. C.

New York & Westchester Water Co. See Central Hanover Bank & Trust Co., N. Y. C.

New York & Wilkes-Barre Coal Co. See New York Trust Co., N. Y. C.

Newark Consolidated Gas Company. See Fidelity Union Trust Co., Newark, N. J.

Newark & Lima Company. See Fidelity Union Trust Company, Newark, N. J.

Newark Meadows Improvement Co. See Guaranty Trust Company, New York City.

Newark, New York Water Works Company. See City Bank Farmers Trust Company, New York City.

Newark Ohio Water Works Company. See City Bank Farmers Trust Company, New York City.

Newport Land Trust. See First National Bank, Boston, Mass.

Niagara Alkali Company. See Marine Trust Company, Buffalo, N. Y.

Niagara Falls Power Co. See Marine Trust Co., Buffalo, N. Y.

Niagara Gorge Railroad Company. See Marine Trust Company, Buffalo, N. Y.

1928 Holding Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Norfolk & Caroline R. R. On April 28, 1900, it was reported that the stock of this company could be exchanged for stock of the Atlantic Coast Line R. R.

Norfolk Railway & Light Company. See Baltimore National Bank, Baltimore, Md.

Norfolk Southern Railroad Company. Press report dated May 1, 1941. Norfolk, Va., Apr. 30 (AP)—The properties of the Norfolk Southern Railroad Company, in receivership since 1932, were sold for $2,000,000 today to Carrol M. Shanks, reorganization manager of the new company which will operate the line. The transfer was on the steps of the Princess Anne County Courthouse under terms of an order authorizing a foreclosure sale entered through the Federal District Court by W. B. Rodman, special master, and confirmed by Judge Luther B. Way. Morris S. Hawkins will be the president of the new company. The names of other officers have not been announced.

Mr. Shanks is vice president and general solicitor of the Prudential Insurance Company of America, one of the many fiduciary institutions which has had to take an active part in railroading because of the numerous bankruptcies and receiverships in that field in recent years. The sale to Mr. Shanks will go before the District Court in Norfolk on May 14 next for confirmation. More than 92% of Norfolk Southern Bonds have been deposited under the plan of reorganization, it was made known by Mr. Shanks. The time within which deposits may be made under the plan was extended to May 15 next. Holders of Norfolk Southern Bonds who do not deposit their bonds with the reorganization manager will receive their distributive share of the purchase price of the properties after deducting expenses. The distributive share of non-depositing bondholders will be determined by apportioning the purchase price, less expenses, among the various issues according to upset prices fixed by the District Court. The percentages of Norfolk Southern Bonds on deposit with the reorganization manager were stated by Mr. Shanks to be about as follows: Norfolk & Southern First Mortgage Bonds, 98%; Raleigh & Cape Fear Railway First Mortgage Bonds, 96.3%; Raleigh & Southport Railway First Mortgage Bonds, 93.6%; Aberdeen & Asheboro Railroad First Mortgage Bonds, 96.9%; Norfolk & Southern Railroad First General Mortgage Bonds, 95%; Norfolk Southern Railroad First and Refunding Mortgage Bonds, 91.6%, and Suffolk & Carolina Railway First Consolidated Mortgage Bonds, 96.4%.

Norfolk & Southern Ry. See Chase National Bank, N. Y. C.

Norman Apartments. See International Trust Co., Denver, Col.

Normandy Investment Co., Normandy, Mo. See St. Louis Union Trust Company, St. Louis, Mo.

Normandie Silk Mills, Inc., Gloversville, N. Y. See City National Bank & Trust Co., Gloversville, N. Y.

North American Light & Power Company. Press report week of May 12, 1941: The North American Light and Power Company, a principal subholding company in the $1,000,000,000 North American Company system, is to be dissolved in compliance with the simplification and integration provisions of the Public Utility Holding Company Act, it was announced yesterday. In announcing the decision to liquidate, Allen Van Wyck, Pres., made known that a special meeting of stockholders has been called for June 4 to act on the dissolution proposal. North American Light and Power, Mr. Van Wyck declared, would "no longer serve any useful purpose" if its investments were restricted to only one of its subsidiaries, as may be required by the Securities and Exchange Commission under terms of the Holding Company Act. "In addition," he commented, "its capital structure would have to be so materially readjusted in form and reduced in size that complete liquidation would be more advantageous." The principal operating properties controlled by North American Light and Power are: the Northern Natural Gas Company, principally a natural gas pipe line operating from Texas to Minnesota; the Kansas Power and Light Company; the Missouri Power and Light Company, and the Illinois Iowa Power and Light Company, operator of electric and gas properties in Central Illinois and controlling company for the Des Moines Electric Light Company, the Iowa Power and Light Company, the Illinois Terminal Railroad Company and the Central Terminal Company. While specific details of the proposed dissolution were not made known by Mr. Van Wyck, he declared in a special notice to security holders that "it is apparent that upon dissolution preferred stockholders will not realize their full preferential amount, which, on Mar. 31, was $152.50 a share, including dividend arrears of $52.50 a share, and that common stockholders will accordingly realize nothing." The management of North American Light already is negotiating for the sale of the company's interest in Northern Natural Gas, Mr. Van Wyck said, and an application for approval of the sale of this interest has been made to the SEC. In order to eliminate the expense and delay involved in a solicitation of proxies, they are not being asked for the special meeting. The North American Company, which owns more than two-thirds of the voting stock of North American Light, has indicated that it will vote its shares in favor of dissolution of its subholding subsidiary. North American Light's dissolution, Mr. Van Wyck said, will have no effect on continuation of business of the subsidiaries as now constituted. In a tabulation of assets values of the properties comprising the North American Light and Power Company system, Mr. Van Wyck set forth in his letter that the company's investments have an "indicated possible value" of $30,245,823. This compares with adjusted book asset figures of $51,233,245. North American Light has outstanding total capital liabilities, including preferred dividend arrears, of $51,233,245. Its common stock, including surplus, which is to be written off as valueless, is carried on the books at a stated value of $12,218,894.

North American Liquidation Company. Liquidated by the Irving Trust Company, New York City.

North American Pulp & Paper Company. See Guaranty Trust Company, N. Y. C.

North American Theatres, Inc. See Central Hanover Bank & Trust Co., N. Y. C.

North American Water Works & Electric Co., Inc. See City Bank Farmers Trust Company, New York City.

North American Water Works & Electric Corporation. See
City Bank Farmers Trust Company, New York City;
Continental Illinois National Bank & Trust Co., Chicago, Ill.

North Branch Fire Insurance Co. of Sunbury, Pa. This company is no longer in existence, its affairs having been taken over by the City Insurance Company of Pennsylvania in December of 1920. The North Branch stockholders received .975% of City Insurance $25 par stock for one share of North Branch $25 par stock. The latter company merged with the Allemannia Fire Insurance Company of Pittsburgh, Pa., in December of 1930. Eight tenths of a share of the Allemannia was given for each City share held.

North Carolina Special Tax Bonds. The Treasurer of the State of North Carolina informed us that bonds numbered 5914 to 6253 are the only bonds that were recognized by the State of North Carolina. The other bonds are therefore worthless.

North Counties Coal & Supply Corporation. Haskins & Sells, Northern New York Trust Company Bldg., Watertown, N. Y., informed us on Dec. 17, 1926, that this company had been dissolved and partial liquidating dividends had been paid. At that time there were sufficient funds to pay a small final liquidating dividend.

North Dakota, State of. The following is a list of State of North Dakota past due bonds not presented for collection as of Dec., 1941.

Bank of North Dakota, Capital Stock.

Bd. No. 13	Issued 7-1, 1919,	Due 7-1-29	$ 50.00
C192	7-1, 1919	7-1-29	100.00

Real Estate Bonds
Series

A	No. 23 CA	Issued 7-1-21,	Due 7-1-31	100.00
A	C-B-179		7-1-36	100.00
A	D-37		C* 7-1-41	500.00

Called—C*

*Series A, B and C bonds were called for payment July 1, 1937, and interest ceased on that date.

North River Terminal Company. The Securities Realization Company, 141 W. Jackson Blvd., Chicago, Ill., informed us on Dec. 1, 1941, as follows: We have nothing new to report at this time regarding the North River Terminal Company. We believe that we advised you the company is being operated by a Receiver who is making an effort to dispose of the property so that the bonds can be liquidated.
See Vol. 6.

North Saskatchewan Land Company, Ltd. See National Trust Company, Ltd., Toronto, Ont.

North & West Branch Railway. On Apr. 28, 1900, it was reported that the stock of this company was exchangeable for stock of the Schuylkill & Juniata R. R.

North Western Terminal Railway Company. See Central Hanover Bank & Trust Co., N. Y. C.

Northeastern Cuba Railroad. See Guantanamo & Western Railroad Company, under New York Trust Company, New York City.

Northern Aerial Minerals Exploration, Ltd., Toronto. Dissolved 1935. Each share of preferred was exchangeable for 10 shares of Pickle Crow Gold Mines stock and 10 shares of Val d' Or Mineral Holdings, Ltd. Each share of Northern common received one share of Pickle Crow and one share of Val d' Or.

Northern Alabama Coal Co. See Samoset Fuel Co.

Northern Brewery Company. First Mortgage 6% Bonds dated April 1, 1905, and due April 1, 1925. Received a payment of $329.32 per $1,000 bond from the Security Savings & Trust Company, Portland, Ore., now First National Bank, Portland, Ore. There are no further funds available for these bonds.

Northern California Milk Producers Association. The California Trust & Savings Bank, Sacramento, Cal., holds $66 per share for each share of stock outstanding. This bank is in liquidation. Liquidator, George M. Walker. We refer you to the State Banking Dept., Sacramento, Cal., for further information.

Northern Colorado Fuel Co. See Guaranty Trust Company, New York City.

Northern Company (The). See Equitable Trust Company, Wilmington, Del.

Northern Indiana Railway Company. See City Bank Farmers Trust Company, New York City.

Northern Indiana Railway, Inc. Sold on Jan. 29, 1940, for $429,600. Reorganized as Northern Indiana Transit, Inc.

Northern Indiana Transit, Inc. See City Bank Farmers Trust Company, New York City.

Northern Manufacturing Co. See Commercial National Bank and Trust Co., New York City.

Northern Pacific R. R. Reorganization Certificates for General First Mortgage Bonds were exchangeable at J. P. Morgan & Co., New York City. The Certificates of Deposit for common stock and unassented common stock are worthless, according to the Northern Pacific Railway Company.

Northern Pennsylvania Power Co. Merged with Metropolitan Edison Co. (1936). $7.00 preferred stock has a liquidating value of $100.84 per share. $6.00 preferred stock received $100.72 per share.

Northern Securities Co. The company reported in Oct., 1938, that a final distribution to stockholders including cash value of fractional share interests in Chicago, Burlington & Quincy RR. and Crow's Nest Pass Coal Co., stocks and of the cash remaining in the hands of the trustees after expenses was made in Aug., 1938. The cash was distributed at $2.55294 per share of Northern Securities Co., stock formerly held. The first distribution made on Nov. 26, 1937, included pro rata distribution of the two stocks as above, and cash of $2.50 per share on shares of Northern Securities stock.

Northern States Theatres Co. See First Trust Company, St. Paul, Minn.

Northern Sulphite Mills of Canada. Certain securities of this company received distributions totaling 14½% from the Metropolitan Trust Company, Ltd., Gresham House, London, Eng.

Northern Texas Electric Co. The Plan of Reorganization, dated June 15, 1937, filed in the United States District Court, Boston, Mass., states that the preferred stockholders of Northern Texas Electric Co., holding 4,000,000 shares of preferred stock, received 10,000 shares of common stock of North Texas Electric Co. No provision was made for the common stock. The balance sheet of Northern Texas Electric Co. for the year ending Dec. 31, 1936, showed an equity for the common stock in its book figures. Apparently the common stock of the Northern Texas Electric Co. first became worthless in 1937 when the plan eliminated the common stock. However, the plan was not confirmed until 1938. There is a legal question involved there, but it is our opinion that as the common stock was eliminated from the plan in 1937 it should be considered worthless for that year.

Northern Trust Company, Sixth & Spring Garden, Phila., Pa. Reported the following to us on December 19, 1941:

BEAVER VALLEY TRACTION COMPANY. General Mortgage Bonds. Notice sent by the Northern Trust Company to all known bondholders.

In the receivership proceedings against Beaver Valley Traction Company in the Court of Common Pleas of Beaver County, by an order of the Court dated November 10, 1941, upon the Account of W. F. Baum, Receiver, distribution has been made to this Company as Trustee under the General Mortgage of the Beaver Valley Traction Company of the sum of $2,141.19, being the distributive share of the 120 General Mortgage 5% Gold Bonds dated November 1, 1903, which were not presented to the Receiver for payment of their distributive share, to be paid to the holders of said Bonds when and as they may present and surrender the same for the payment of their distributive share.

From the amount of $2,141.19 paid to this Company, we are deducting $60.29, in payment of our expenses, which leaves a balance of $2,080.90 to be distributed at the rate of $17.34 for each $1,000.00 Bond.

Our records show that in 1932 you were the owner of said bonds bearing the serial numbers which were not presented for payment to the Receiver. You should, therefore, present and surrender for cancellation your bonds, with coupons due November 1, 1931, and subsequent thereto attached, at the Office of this Company for payment of your distributive share of $17.34 for each $1,000.00 Bond.

If you are not still the owner of said bonds, could you advise us to whom they were disposed?

Northern Utilities Company. See City Bank Farmers Trust Company, New York City.

Northern Valley Building Corp. (Dwight Manor Apts.) See Manufacturers Trust Co., N. Y. C.

Northwest Publications, Inc. See First Trust Company, St. Paul, Minn.

Northwestern Electric Service Company. Purchased by Pennsylvania Electric Company on June 10, 1929.

Northwestern Guaranty Loan Company. See Bankers Trust Company, New York City.

Northwestern National Bank & Trust Co., Minneapolis, Minn. Informed us as follows on 2/10/1942:

AMERICAN GAS MACHINE COMPANY, INC. 6% Sinking Fund Debentures. Should be sent to Northwestern National Bank and Trust Company, Minneapolis, Minnesota for exchange for Class A and B stock of reorganized American Gas Machine Company, which may be addressed at Albert Lea, Minnesota for inquiries as to market value of the new stock.

AMERICAN LUTHERAN CHURCH HOSPITAL ASSOCIATION. First Mortgage 6% bonds. Property foreclosed and sold. Bonds or Receipts for said bonds, should be sent to Northwestern National Bank and Trust Company, Minneapolis, Minnesota for exchange for new First Mortgage bonds of St. Andrews Association.

BIRCHMONT BEACH HOTEL, INC. First Mortgage 6½% bonds. Property foreclosed and sold. Bonds not already endorsed to show payment of proportionate share in sale proceeds, should be sent to Northwestern National Bank and Trust Company of Minneapolis, Minnesota, for such payment on basis of $558.70 per $1,000 bond having June 1, 1933 and subsequent coupons attached.

DULUTH STREET RAILWAY COMPANY. First Mortgage 5% bonds. Bonds with 5/1/30 coupon attached are exchangeable at Northwestern National Bank and Trust Company, Minneapolis, Minnesota on the following basis (per $1,000 bond):

1. $ 50.00 Cash
2. $500.00 Duluth Superior Transit Company 5% Income bond
3. 11¼ shares common stock
4. Accumulated interest payments amounting to $145.00 per $500.00 new bond as of September 1, 1941

The new securities have an over-the-counter market in New York and Minneapolis and are traded in units of $500.00 bond with 11¼ shares of stock.

ERVIN, H. C., COMPANY. First Mortgage 6½% bonds. Property foreclosed and sold. Bonds not already endorsed to show payment of proportionate share in sale proceeds should be sent to Northwestern National Bank and Trust Company of Minneapolis, Minnesota, for such payment on basis of $184.26 per $1,000.00 bond.

INSTALMENT MORTGAGE COMPANY (also known as Lumbermen's Finance Corporation). Series A and C Notes. The following Notes should be sent to Northwestern National Bank and Trust Company of Minneapolis, Minnesota for distribution payments as indicated:

Series A Notes Numbers 116, 117, 118, 119, 120 and 142 for payment of $125.62 per Note.

Series C Note Number 104 for payments totaling $175.27.

SAVAGE, M. W., FACTORIES, INC. Collateral Trust Notes. Should be sent to the Northwestern National Bank & Trust Co., Minneapolis, Minn. for payment of 4.52% final distribution, provided said distribution has not already been paid and so endorsed on the Notes.

SEAL TITE PISTON RING COMPANY, INC. First Mortgage 7% bonds. Prop-

Northwestern Nat'l Bank & Trust Co. (cont.) erty foreclosed and sold. Bonds should be sent to Northwestern National Bank and Trust Company of Minneapolis, Minnesota for payment of proportionate share of sale proceeds on basis of $25.38 per $1,000.00 bond.

TWIN CITY RAPID TRANSIT COMPANY. 6% Secured Dividend Notes. Should be sent to Northwestern National Bank & Trust Company, Minneapolis, for exchange for Twin City Rapid Transit Company First Lien and Refunding Series "B" Bonds, for which there is an over-the-counter market in New York.

TWIN FALLS NORTH SIDE LAND & WATER COMPANY. First Mortgage 6% Deposited Bonds. Certificates of Deposit originally issued by Peoples Savings & Trust Company of Pittsburgh, Pa. Minnesota Loan & Trust Co., Successor Depositary, now known as Northwestern National Bank & Trust Co., Minneapolis, Minn., to which bank Certificates of Deposit should be sent for cash distributions not already endorsed and exchanged for stock of Idaho Farms Company (the surviving corporation by reorganization in 1936). For market for Idaho Farms Co. stock, write H. D. Knox & Co., 11 Broadway, New York City, or Idaho Farms Co., 1085 Northwestern Bank Bldg., Minneapolis, Minn.

YELLOW CAB CORPORATION OF MINNESOTA. 6% Serial Notes. Notes not already endorsed to show payment of Receiver's final dividend, should be sent to Northwestern National Bank and Trust Company of Minneapolis, Minnesota for such payment on basis of $25.00 per $1,000.00 note.

Northwestern Pennsylvania Railway Company. Operated in Pennsylvania until Sept. 30, 1922, when it was merged with the Northwestern Electric Service Company, which in turn was purchased by the Pennsylvania Electric Company on **June** 10, 1929. The Northwestern Pennsylvania Railway Company had outstanding First and Refunding Mortgage Bonds due July 1, 1950, which were assumed by the Pennsylvania Electric Company.

Northwestern Railroad of Georgia. On Jan. 4, 1896, it was reported that the bonds of this company were paid by the Governor of the State of Georgia.

Northwestern Terminal Company. First Mortgage 5% Series A bonds. Most of these bonds have been exchanged for new fully registered Income Bonds of reorganized Company par for par and the time limit expired December 31, 1940; but the holders of old coupon bonds who wish to make the exchange should apply to the United States District Court, Fourth Division, Federal Building, Minneapolis, Minnesota where old bonds should be presented, each having June 1, 1935 and subsequent coupons attached. New bonds have an over-the-counter market in Minneapolis, and have paid a total of $145.00 per $1,000 bond in interest to and including February 1, 1942.

Northwestern Yeast Co. Company has paid liquidating dividends of $10 per share up to June, 1939.

Norwalk Steel Company. See Guardian Trust Co., Cleveland, Ohio.

Norwich Gas & Electric Company. See Chase National Bank, N. Y. C.

Nova Scotia Telephone Co., Halifax. The shareholders voted to sell the property and franchise to the Maritime Telephone & Telegraph Company. The terms accepted were 135% of the par value of the stock, or $100 of Maritime 6% Bonds and $35 cash for each $100 per share. Confirmed January, 1942.

Nova Scotia Transportation Co., Ltd. See Chemical Bank & Trust Co., N. Y. C.

Number 50 West 72nd Street Corporation (The Ogden). See Guaranty Trust Company, New York City.

Number 315 West 39th Street, Inc. See Guaranty Trust Company, New York City.

Number 220 West 29th Street Realty Corporation. See Guaranty Trust Company, New York City.

No. 2 Park Lane, West, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Nyanza Mills. We received the following letter from Nathaniel F. Ayer, Treas. of the company, located at Boston, Mass., and dated Feb. 11, 1938: "I would advise that I informed the stockholders at the meeting on Feb. 3rd that all machinery, excepting a small amount which might bring $10,000 has been sold. There was in the bank on Dec. 31, 1937, $63,190.12 and we have a splendid building for sale, which is in the hands of Charles Whitier & Bro., real estate dealers. Owing to present conditions, we have not yet found a customer for the real estate, although we have had many parties who seemed interested. We paid $4.00 a share on account of liquidation Nov. 12, 1936, but since then there have been no dividends in liquidation declared as we had hoped to sell the building and balance of machinery and then make a final declaration."

O

Oakland Educational Society. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Oakland Traction Company. See Wells Fargo Bank & Union Trust Co., San Francisco, Calif.

Oaxaco Smelting & Refining Co. (N. J.). See First National Bank, Boston, Mass.

Ocala & Silver Springs Co. (New Jersey). Four dividends totaling 60c per share were paid by the State Trust Company on the $10 par shares. The bank is probably the transfer agent mentioned on the face of the stock.

Occitania Sugar Company. See Trust Company of Cuba, Havana, Cuba.

Ocean County Gas Company. The First 5% Bonds due 1940 have a decree value of $92.60 per $1,000 bond. The funds were paid by the Franklin Trust Company, Philadelphia, Pa.

Ocean Shore Railroad Company, c/o Alaska Juneau Gold Mining Co., 1022 Crocker Building, San Francisco, Calif. The Alaska Juneau Gold Mining Company, informed us as follows on January 19, 1942: "Dividend No. 25 of $1.08 per share was paid on April 5, 1938, making a total of liquidation dividends paid amounting to $41.93 per share. Assets now entirely liquidated, but not entirely paid for, a small balance being due. When this is received, a final liquidation dividend will be paid which will amount to around an estimated 6 to 8c per share.

Ocilla Southern R. R. The road was sold to the Chatham Bank & Trust Company of Savannah, Ga. for $200,000 for the benefit of the bondholders. We refer you to the State Banking Dept. of Ga., Atlanta, Ga., as the above bank no longer exists.

Odell Court Apt. Bldg. See Continental Bank & Trust Co., N. Y. C.

Ogden (The). See Number 50 West 72nd Street Corporation.

Ohio & Big Sandy Coal Co. (Va.). The stock has a liquidating value of at least $21.50 per share. Paid by T. Irving Hadden, Treas., 159 Soundview Ave., White Plains, N. Y., Dec. 14, 1942. This stock has no liquidating value. Its assets were all disposed of and final distribution made to its stockholders some years ago.

Ohio Chemical & Mfg. Co. Acquired by Air Reduction Co.

Ohio Electric Power Company. See Manufacturers Trust Co., N. Y. C.

Ohio Kentucky Gas Co. The Baltimore Trust Company of Baltimore, Md., made a payment of $191.886 on each $1,000. First 6½% Series A Bond due 1934. The above bank is in liquidation under supervision of Circuit Court No. 2, Baltimore, Md.

Ohio Mining & Manufacturing Co. In 1913 the Commercial National Bank, Columbus, Ohio, was holding funds for the First Mortgage Bonds of this company, by order of the District Court of the Southern District of Ohio. See City Bank Farmers Trust Company, New York City.

Ohio Savings Bank & Trust Company, Toledo, Ohio. Placed in liquidation on Aug. 15, 1931, and its affairs are handled by Mr. Newman R. Thurston, Toledo, Ohio. (12/22/1941.)

Ohio Southern R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Oil Lease Development Co. The Manufacturers Trust Co. of New York City holds funds to make certain payments on the Ten-Year 8% Secured Gold Bonds with Sept. 1, 1924, and subsequent coupons attached, at the rate of $241.70 per $1,000 unstamped bond. The Chemical Bank & Trust Company, New York City, we understand, made a payment of $557.20 on each $1,000 unstamped bond.

Oklahoma Central Railroad Company. $400 of First Mortgage Bonds which matured in Aug., 1934, have not been presented for payment. Present to the Atchison, Topeka & Santa Fe Railway Company, 120 Broadway, New York City, for payment.

Oklahoma Natural Gas Company. See Colonial Trust Co., Pittsburgh, Pa.

Oklahoma Producing & Refining Company. See Chancery Court, Wilmington, Del.

Oklahoma Producing & Refining Corporation of America (Maryland). The following letter, dated June 20, 1940, was received from the Pure Oil Company, 35 East Wacker Drive, Chicago, Ill.: "Replying to your letter of June 18, 1940, wherein you advise that the Estate of Thomas O'Keeffe holds Certificate No. 018072 drawn for 10 shares and Certificate No. 017494, also drawn for 10 shares of the common stock of the Oklahoma Producing & Refining Corporation of America. At the present time this office is exchanging shares of the Oklahoma Producing & Refining Corporation of America common stock for The Pure Oil Company common stock on the basis of 10 shares of the former company for 1 share of the latter company, plus accumulated dividends of $9.75 per share on the number of shares of The Pure Oil Company common stock involved by reason of the exchange. However, our records do not reflect the fact that Thomas O'Keeffe is a stockholder of record owning shares of the Oklahoma Producing & Refining Corporation of America common stock. Therefore, if you will advise this office as to the exact manner of registration of the two certificates of stock which the estate has in its possession we shall be very glad to advise you as to our requirements in the exchange."

Old Ben Coal Corporation. See City Bank Farmers Trust Company, New York City.

Old Colony Trust Company, Boston, Mass. Reported to us the following on Dec. 27, 1941:

AMOSKEAG MFG. CO. The Old Colony Trust Company, Boston, Mass., informed us on Feb. 13, 1942, the following liquidating dividends were paid on the capital stock:

		per share
1st Div. in liquidation,	12/23/1936	$2.00
2nd Div. in liquidation,	4/3/1937	1.00
3rd Div. in liquidation,	4/11/1938	1.00
4th & Final	6/16/1941	.704

If you have not received these dividends present your stock to the Old Colony Trust Company for collection.

ANDROSCOGGIN MILLS, Lewiston, Me. Acquired by Central Maine Power Co. Up to July 25, 1925, stockholders could have cashed in their stock at the Old Colony Trust Company, of Boston, Mass., for $100 per share less $1.00 for expenses. The Old Colony Trust Co. holds no funds today for purchase of any outstanding stock. We refer you to Central Maine Power Co., 9 Green St., Augusta, Me.

ATLANTIC & BIRMINGHAM RAILWAY CO. The First Mortgage 5% Bonds due 1934, with July 1, 1921 and subsequent coupons attached, received a payment of $221.20 per $1,000 bond at the Old Colony Trust Company, Boston, Mass.

CHICAGO & CINCINNATI R. R. Certain bonds of this company have a decree value of $1,120.46 per $1,000 bond. Collect from the Old Colony Trust Co., Boston, Mass. Record not confirmed as of Dec., 1941. Will be glad to assist in the collection of any outstanding bonds.

CINCINNATI & INDIANA WESTERN R. R. Certain bonds of this company have a decree value of $1,100.67 per $1,000 bond. Collect on any outstanding bonds from the Old Colony Trust Company, Boston. Mass. This record could not be confirmed as of Dec., 1941. If any bonds are outstanding we will be glad to assist in their collection.

CONNECTICUT VALLEY STREET RY. CO. The First Mortgage 5% Bonds due 1920 have a decree value of $104.4414 per $1,000 bond. Collect on unstamped bonds from Old Colony Trust Co., Boston, Mass.

CURRENT RIVER R. R. One share of common stock of the Kansas City, Fort Scott & Memphis R.R. could have been obtained in 1901 for each 6 shares of Current River stock at the Old Colony Trust Co., Boston, Mass.

DAYTON, CONVINGTON & PIQUA TRACTION CO. The First Mortgage 5% Bonds due 1922 have a decree value of $50 per $1,000 bond. Collect on unstamped bonds from the Old Colony Trust Company, Boston, Mass.

Old Colony Trust Co., Boston, Mass. (cont.)

EASTERN EQUITIES CORPORATION (formerly American Glue Company). The preferred stock was liquidated at $100 per share. The common stock received: Nine payments totaling $136.38 per share.

No. 10	Nov. 17, 1932	3.00	" "
No. 11	Feb. 23, 1933	2.00	" "
No. 12	May 26, 1933	1.00	" "

Payments formerly made by Atlantic National Bank, Boston, Mass. These payments now are being made by Old Colony Trust Co., 45 Milk St., Boston, Mass.

EUROPEAN MORTGAGE & INVESTMENT CORP. The 7½% Series A Bonds dated 1925 and due 1950 have a decree value of $36.985 per $1,000 bond. The First Mortgage Bonds received $650.42 per $1,000 bond. Collect from the Old Colony Trust Company, Boston, Mass. In addition to above payments the sum of $3.664 per $1,000 bond may also be obtained by presenting the bonds for stamping at the Old Colony Trust Company.

$650.42
36.985
3.664

Total $691.069 per $1,000 bond

GALVESTON-HOUSTON ELECTRIC CO. C/D for First Mortgage 6% Bonds received an equal amount of First Mortgage 6% Series B Bonds of the Houston Electric Co. at the Old Colony Trust Company, Boston, Mass. The Income Notes Series A 6½% and Series B 6%, and preferred and common stock were exchanged for securities of the Galveston-Houston Co. C/D for First Mortgage 5% Bonds received $400 of 6% Income Bonds and 32 shares of common stock of Galveston Houston Co. for each $1,000 Certificate at the Old Colony Trust Co. Holders of Series "A" 6½% Notes received $300. 6% Income Bonds, 5 shares Common Stock and $7.61 cash for each $390 of old Notes. Series "B" 6% Notes received $300 6% Income Bonds, 5 shares Common Stock and $7.02 cash for each $390 of old Notes. Each 4 shares Pfd. Stock exchanged for one share of new Co. Each 100 shares Common Stock exchanged for one share of new Co.

GARDNER, WESTMINISTER & FITCHBURG STREET RY. CO. The First Mortgage 5% Bonds due 1920 have a decree value of $40.4156 per $1,000 bond. Collect on unstamped bonds from the Old Colony Trust Company, Boston, Mass.

KANSAS CITY, FORT SCOTT & MEMPHIS RAILROAD. Our records disclose that preferred and common stock of this company that was deposited with the Old Colony Trust Company, Boston, Mass., for sale to the Pierce Syndicate, received $150 and $100 per share respectively, in May, 1901.

KANSAS CITY, MEMPHIS & BIRMINGHAM RAILROAD. Our records disclose that the stock of this company deposited with the Old Colony Trust Company of Boston, Mass., for sale to the Pierce Syndicate, received $50 per share. The holders of Income Bonds were offered 95. May, 1901, in re purchase of stock. Oct., 1902, in re purchase of bonds.

MASSACHUSETTS NORTHEASTERN STREET RY. The Old Colony Trust Company of Boston, Mass., made a payment of $453.98 on each $1,000 First Ref. 5% Bond due 1934. In addition to above payments, Old Colony Trust Company, Successor Trustee, holds funds to make a final payment of $5.00 per $1,000 bond.

MASSACHUSETTS OIL REFINING COMPANY. The First Mortgage 7% Bonds due 1929 have a decree value of 48.72% of their face value. The 7% Participating Secured Gold Notes received $64.693 for each $100 face value of note. Collect from the Old Colony Trust Company, Boston, Mass.

MILFORD, ATTLEBOROUGH & WOONSOCKET STREET RY. CO. The First Mortgage 5% Bonds due 1919 have a decree value of $257.83 and $16.0623 per $1,000 bond. Collect on unstamped bonds from the Old Colony Trust Company, Boston, Mass.

MILFORD UXBRIDGE STREET RAILWAY COMPANY. The 5% Mortgage Gold Bonds, due Jan. 1, 1918, have a decree value of $242.87 per $1,000 bond. Collect on unstamped bonds from the Old Colony Trust Company, Boston, Mass.

MOHAWK MINING COMPANY. The stock has a liquidating value of $18.50 per share, payable at the Old Colony Trust Company, Boston, Mass., on unstamped stock. Further payments are expected.

NEW ENGLAND ELECTRIC VEHICLE TRANSPORTATION COMPANY. The stock has a liquidating value of $3.76 per share. Collect from the Old Colony Trust Company, Boston, Mass. Company dissolved July 17, 1901. Payment in dissolution, July 17, 1901, $2.50. Payment in dissolution, Sept. 5, 1902, $1.00. Final payment in dissolution, July 9, 1903, $.26. Total, $3.76.

PLANTERS COMPRESS COMPANY. This company was dissolved by decree of the Supreme Judicial Court of Maine on July 11, 1912. There were outstanding $996,133 of $100 par value preferred stock that received $5.00 per share in liquidation on Oct. 3, 1910. Preferred stock has a green border. Final liquidating dividend of $3.41 per share payable as of May 4, 1912, on surrender of Preferred Stock ceritificates. In view of the fact that preferred stockholders only received 8.41% on the dollar, it is reasonable to assume that the common shares are without value. The Old Colony Trust Company of Boston, Mass., informed us on April 5, 1940, that in the liquidation of the Planters Compress Company the preferred stockholders received $8.41 in liquidation per share which was less than the amount which the preferred shareholders were entitled to in liquidation. Therefore, the common stock has no value.

RENFREW MANUFACTURING CO. The Atlantic National Bank of Boston, Mass., informed us in 1928 that the company was in liquidation and that a payment of 75% had been paid on the face value of the 15-Year 7% Notes. A further payment was expected. Old Colony Trust Company, as Successor Trustee, holds funds with which to make distributions aggregating $860.90 per $1,000 Note. No further payments are to be made. Noteholders are requested to surrender their Notes for cancellation and cremation.

ST. MARY'S CANAL MINERAL LAND CO. Succeeded by the St. Mary's Mineral Land Co. Six new shares were exchanged for each old share in 1901 at the Old Colony Trust Company, Boston, Mass.

Old Colony Trust Co., Boston, Mass. (cont.) St. Mary's Mineral Land Co. dissolved as of Dec. 28, 1931. Stockholders received assets of the company which consisted of shares of Copper Range Co. These shares were distributed on a share for share basis.

SUPERIOR COPPER CO. (Mich.). A final dividend in liquidation of $2.49 per share was declared payable Feb. 16, 1925, and holders of outstanding stock may secure same by surrendering certificates to the Old Colony Trust Company, 1 Federal St., Boston, Mass., who is acting as Trustee.

UNITED STATES WORSTED CORPORATION. The Old Colony Trust Company of Boston, Mass., informed us on May 2, 1938, that they are making the following distributions in respect to each $100 principal amount of 15-Year 6% Debenture Bonds, due 1938: $6.75, June 13, 1930; $4.75, Nov. 1, 1930; $3.70, Dec. 7, 1931; $2.45, July 27, 1932; $2.00, Dec. 19, 1932.

WINCHESTER, ROCK & BRICK CO. The First Mortgage 6% Bonds due 1927 have a decree value of 22.575% of their face value. Collect on unstamped bonds from the Old Colony Trust Company, Boston, Mass.

Old Dominion Trust. The firm of Nutter, McClennen & Fish, located at 220 Devonshire St., Boston, Mass., informed us as follows on March 24, 1941: "Our records indicate that Old Dominion Trust Certificate T1062 was for 5 shares in the name of Arthur D. Coffin, Windsor Locks, Conn. The final dividend and distribution on this certificate was at the rate of 75c, and check No. 143 for that amount was issued in 1925. If this check has not been cashed and you will send us the certificate for cancellation, we shall be pleased to have a check for $3.75 sent to you in the name of Arthur D. Coffin."

Old Dutch Realty Development Company (Delaware). Mr. Pere A. Wilmer, located at 1413 New York Ave., Washington, D. C., informed us on May 13, 1937, that it is his recollection that the company paid liquidating dividends of $16 per share on the preferred stock. There was no equity left for the common. Any unclaimed dividends are probably in the hands of the attorneys for the company. Mr. Wilmer probably knows the names of these lawyers.

Olean, Bradford & Salamanca Ry. Co. The First & Ref. Mortgage Bonds represented by C/D received $25 on each $100 bond from the Guaranty Trust Company, New York City. The undeposited bonds received $27.89 per $1,000 bond. The unclaimed funds for the undeposited unstamped bonds are held by the Prothonotary of the Common Pleas Court, Smethport, Pa. We understand that the C/D may receive a further distribution. See Guaranty Trust Co., New York City. (Confirmed December, 1942.)

Oliver Cromwell (The), New York City. See Continental Bank & Trust Co., N. Y. C.

Oliver Farm Equipment Company. See under City Bank Farmers Trust Company, New York City.

Oliver Typewriter Company. See Harris Trust & Savings Bank, Chicago, Ill.

Olympic Paper & Power Co. On Jan. 10, 1925, it was reported that the stock of this company was exchangeable for stock of the Zellerbach Corporation.

Omaha Loan & Trust Company. See Boston Safe Deposit & Trust Company, Boston, Mass.

Omaha Water Company. See City Bank Farmers Trust Company, New York City.

Omega Steel Co. 6's 1923. On Dec. 29, 1923, it was reported that all bonds due May 1, 1923 should be presented to the Middletown Trust Co., Middletown, Conn., for payment.

One Hundred Fifty West 58th Street Corporation. See Bank of Manhattan Company, N. Y. C.

145 East 23rd Street Corporation. See Continental Bank & Trust Co., N. Y. C.

One Hundred & Seventy Broadway Bldg. See Manufacturers Trust Co., N. Y. C.

139-8 E. 57th Street Office Bldg. See Moab Realty Corporation.

122 Fifth Avenue Corporation. See Manufacturers Trust Co., N. Y. C.

100 West 55th Street, Inc. See Manufacturers Trust Co., N. Y. C.

One Park Avenue Building. First Mtge. Serial 6% Gold Coupon Bonds and Coupons. Unclaimed funds for bonds and coupons have been returned to One Park Avenue, Inc., 1 Park Av., N. Y. C., where bonds and coupons should now be presented for collection. The funds were formerly held by the Continental Bank & Trust Co., N.Y.C.

One Park Lane West, Inc. (Mount Vernon, N. Y.) See Bank of the Manhattan Company, New York City.

Oneida Knitting Co., Inc. See State Street Trust Co., Boston, Mass.

Onondaga Annex Corporation. See Syracuse Trust Company, Syracuse, N. Y.

Onondaga Milk Producers Cooperative Association. See First Trust & Deposit Company, Syracuse, New York.

Ontario Bakeries, Limited. See Toronto General Trusts Corporation, Toronto, Ontario.

Ontario Silver Mining Company. See City Bank Farmers Trust Company, New York City.

Ontario Wind Engine & Pump Co., Ltd. We received the following letter from Jenkins & Hardy, Licensed Trustees in Bankruptcy, 1305 Metropolitan Bldg., Victory and Adelaide Sts., Toronto, 2. Canada written on June 9, 1937. "The above Company made an authorized assignment to me in 1935 and since that time I have been liquidating the assets and disbursing the funds to the parties entitled to them. On June 2, I disposed of the remaining block of real estate in Toronto which will enable me to pay the ordinary creditors in full. After paying these claims and interest, there should be some funds available for distribution to the preferred shareholders. It is impossible to say how much will be disbursed to them at this time. There is property in Alberta and approximately $40,000 worth of outstanding accounts still to be realized, but due to conditions in Western Canada it is practically impossible to obtain any cash on these accounts. In any event there will be no monies available for the preferred shareholders within two years."

Oppenheimer, S., & Company. Value of 6% Cumulative Preferred Stock. I was informed that this company is in liquidation and the above shares were worth about $3.00 per share about the 1st of April, 1935.

Orange County Telephone Co. Acquired by New England Telephone & Telegraph Company on basis of one share of New England for each twelve shares held or payment in cash of $8.33 per share.

Orange Mountain Cable Company. See Fidelity Union Trust Company, Newark, N. J.

Oransky, L., Sons, Inc. See Central National Bank & Trust Company, Des Moines, Iowa.

Orean Company, Inc. Company has paid $79 per share on the preferred stock, and expects to pay more. The common stock is worthless. Collect from Frank Hughes, 300 Bloomfield Ave., Montclair, N. J.

Oreano Mining Company. See Sherman Lead Company.

Oregon City Manufacturing Company. See Portland Trust & Savings Bank, Portland, Oregon.

Oregon Improvement Co. See Bankers Trust Co., N. Y. C.

Oregon Linen Mills, Inc. See Portland Trust & Savings Bank, Portland, Oregon.

Oregon Short Line R. R. Stock was at one time exchangeable for stock of the Union Pacific R. R.

Oregon Short Line & Utah Northern Railway Company. See First National Bank, Boston, Mass.

Oriental Bank (New York City). See Empire Trust Co., N. Y. C.

Ormond Investment Co., Ltd. (Members Voluntary Winding-up.). Notice is hereby given that the creditors of the above named Company, which is being voluntarily wound up, are required on or before the 7th July, 1939, to send their names and addresses and particulars of their debts or claims to the undersigned Russell Kettle of 5, London Wall Buildings, London, E.C.2, Chartered Accountant, the Liquidator of the said Company, and if so required in writing by the Liquidator are to come in and prove their said debts or claims at such time and place as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved. Dated, this 16th day of June, 1939. R. Kettle, Liquidator. Note.—The above notice is formal. All known debts have been or will be paid in full.

Orthopedic Shoe Stores Company, Inc. (New York). See Orthopedic Shoes, Inc. (Delaware).

Orthopedic Shoes, Inc. (Delaware). The Orthopedic Shoe Company, Portsmouth, Ohio, reported as follows on Dec. 2, 1940: On Nov. 18, 1938, Orthopedic Shoes, Inc. (Delaware), a holding company for Orthopedic Shoes, Inc. (Ohio), and Orthopedic Shoe Stores Company, Inc. (New York), made an assignment of its assets for the benefit of creditors. A notice, thereof, was mailed to preferred shareholders at that time. The debentures of the company outstanding at that date amounted to $361,765.06. On Jan. 6, 1939, the assignee sold the assets for $354,900. Since there was not sufficient cash realized from the sale of the assets to pay off the debentures in full, there was nothing left for distribution to either preferred or common shareholders. The charter of the company was surrendered in 1939.

Orthopedic Shoes, Inc. (Ohio). See Orthopedic Shoes, Inc. (Delaware).

Osann, Frederick, Company. Incorporated in New York and was dissolved on Aug. 23, 1914. Mr. Frederick Osann, located at 95 Liberty St., New York City, informed us on Aug. 30, 1938, that the company owns some property in Brooklyn, N. Y., which the company values at $35,000. The rent from said property is sufficient to cover repairs and charges. When real estate values improve, and the company is able to dispose of the property, a liquidating dividend will be paid on the stock.

Osten Chemical Corporation. Copy of letter to the stockholders. "We are pleased to advise you that the sale of the assets of this corporation to Wm. R. Warner & Co., Inc., was duly approved at the Stockholders Meeting on Sept. 11, 1936, and has been consummated under the terms set forth in the original notice to Stockholders. The corporation is in a position to pay 48% of its outstanding obligations and the Board of Directors has authorized such payment, with the exception of loans under $100 which have been authorized to be paid in full. The balance of the obligations of the company will be paid out of the future royalties that will be received from Wm. R. Warner & Co., Inc. After the liabilities have been paid in full, arrangement will be made for the dissolution of this company and the issuance of royalty certificates to all stockholders in exchange for their stock. All subsequent royalties will then be paid directly to the stockholders."

Very truly yours,
Osten Chemical Corporation
F. E. Ostwalt,
President.

Oswego-Netherland Corporation. See First Trust & Deposit Company, Syracuse, New York.

Otis Co., Boston. On Nov. 18, 1939, it was reported that the company paid a liquidating dividend of $6.50 per share. The total payments amount to $73.50 per share. A final dividend of about 50c per share was reported.

Otseninto Scottish Rite Corporation, Binghamton, N. Y. See Marine Midland Trust Company, Binghamton, N. Y.

Ottawa Theatres, Ltd. Assets purchased by B. F. Keith Corp. Preferred stock has a liquidating value of $20 per share. Common stock is worthless.

Otter Tail Power Co. See First Trust Company, St. Paul, Minn.

Ounegan Woolen Co. (Maine). The bonds were purchased by the American Woolen Company for less than 50% of their face value. The stockholders received nothing. Mr. A. H. Brown, Enterprise Publishing Company, Old Town, Me., is familiar with this company.

Owego Water Works. See Boston Safe Deposit & Trust Co., Boston, Mass.

Owhee Land & Irrigation Co. See First National Bank, Boston, Mass.

Oxford Iron & Nail Company. See City Bank Farmers Trust Company, New York City.

P

P. B. Corporation (Del.). This company paid a partial liquidating dividend of $15 per share in 1930. Collect from Frederick C. Ely, Treasurer, 49 Beacon St., Florence, Mass.

Pacific Coast Aggregates, Inc. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Pacific Eastern Corporation. Consolidation of Oct. 31, 1936. Terms of exchange and present status of stock of the Goldman Sachs Trading Corporation (same as Pacific Eastern Corporation).

On Oct. 31, 1936, the old Atlas Corporation, the Goldman Sachs Trading Corporation (later changed to Pacific Eastern Corporation), Shenandoah Corporation and Sterling Securities Corporation were consolidated to form the present Atlas Corporation. The terms of exchange for stock of the Goldman Sachs Trading Corporation (or Pacific Eastern Corporation) are as follows:

For each share of Capital Stock, 1/20 share of Preferred Stock and ¼ of a share of Common Stock of the present Atlas Corporation.

Scrip: Scrip for fractional shares of the present Atlas Corporation resulting from the above terms of exchange expired on Oct. 31, 1938, when stock behind the scrip was sold at prices of $44.50 per full share of present Atlas Preferred and $8.375 per full share of present Atlas Common. Consequently, any fractional shares of the present Atlas Corporation to which certificates of the old consolidated companies would be entitled, now represent cash value of expired scrip at a proportion of the full share prices noted above.

Dividends: Dividends on full shares (not scrip for fractional shares) of the present Atlas Corporation now represent a substantial amount per share. These dividends are payable after exchange of stock to the record owner on the various record dates. On the Preferred Stock, quarterly dividends of 75c per share on Dec. 1, March 1, June 1 and Sept. 1 of each year ($3 per year) have been declared regularly since the consolidation. Thus at Oct. 31, 1941, they amount to $15 per share. On the Common Stock, two dividends of 40c each were declared in 1937 and since then two dividends of 25c each have been declared each year. Thus at Oct. 31, 1941, they amount to $2.80 per share. Please note that these dividends are payable: only after deposit of the old certificates for exchange (or sale, as hereafter noted); only on resulting full shares of present Atlas Preferred or Common; only to record owners of the certificates of the old consolidated companies unless the depositor furnishes proof of endorsement by the record owner prior to the record date of any dividends he claims, or provides a dividend order (covering such claimed dividends) from such record owner.

Purchase of Stock of Consolidated Companies: The present Atlas Corporation will, as a convenience to holders of certificates of the old consolidated companies, purchase such certificates at a price based on the above noted cash value of expired scrip plus the market value of any full shares of Atlas Preferred or Common represented thereby at the closing prices on the New York Stock Exchange on the day such certificates are received in good delivery form (i.e., endorsed with signature guaranteed by a qualified bank or brokerage firm). Dividends will be paid separately shortly after the completion of the purchase in accordance with the conditions set forth in the dividend paragraph above.

Pacific Hardware & Steel Co. Merged into Baker Hamilton & Pacific Company. The stock has a liquidating value of $25 per share. We found a record that the company paid another dividend of $10 per share in 1918.

Pacific & Idaho Northern Railway Company. See Guaranty Trust Company, New York City.

Pacific Mail Steamship Company. Incorporated in New York in 1848. According to our records a distribution of $25 per share was made in 1854. On Dec. 15, 1915, a liquidating dividend of $25 per share was paid to stockholders. Mr. A. E. Gravatt, Room 825, 112 Market St., San Francisco, Cal., is in charge of the liquidation of the company. We suggest that you ascertain from Mr. Gravatt if any dividends are due on your shares. Because this company is a very old one it is our opinion that the company may hold a considerable amount of unclaimed dividends. The payments should be stamped on the certificates.

Pacific Oil Company. See Chancery Court, Wilmington, Del.

Pacific Railroad (of Missouri). See United States District Court, New York City.

Pacific States Lumber Co. Mr. Edward O. Tudor, 10 S. La Salle St., Chicago, Ill., is acting as Successor Fiduciary for the liquidation of certain outstanding securities of this company that have not been presented for collection.

Pacific Steamship Co. First Preferred Marine Equip. 6½% Bonds due 1926-45 have a decree value of $97.89 per $1,000 bond due 1931; 1932, $97.23 per bond; and $96.23 for others.

Packard Electric Company. See Guardian Trust Co., Cleveland, Ohio.

Page Steel & Wire Co. Acquired by American Chain Co., Bridgeport, Conn. First Preferred Stock liquidated at $60 per share. Second Preferred received $40 per share. Common received $3.00 per share.

Paige-Detroit Bldg., of N. E. The First 6% Deposited Bonds due 1928-36 received $170 on each $1,000 cft., from the American Trust & Safe Deposit Co., of Chicago, Ill. Bank in hands of Frank M. McKey, Receiver. Unclaimed funds now held by R. H. Davison, 15 State St., Boston, Mass.

Paint Creek Collieries Co. See Scranton Lackawanna Trust Co., Scranton, Pa.

Palace Theatre & Commercial Bldg. See Cleveland Trust Co., Cleveland, Ohio.

Palmer Shares Corporation. See Guaranty Trust Company, New York City.

Pan American Petroleum Company. See City Bank Farmers Trust Company, New York City.

Pan Handle Traction Company. See Irving Trust Company, New York City.

Panama, Republic of. Press report, dated May 1, 1941: The final step in the program announced by the Republic of Panama in April, 1940, in an endeavor to adjust its defaulted external securities and place its debt structure on a sound basis, will be taken today when the Republic announces an offer to holders of its Arrears Certificates, which were issued under a service readjustment plan in 1933. The offer notifies the holders that the 1934 Series will receive payment in cash of $2.78 on the face amount of $33.33, and the 1935 Series will receive payment in cash of $2.99 on the face amount of $33.33. For the full face amount of the 1933 Series and for the unpaid balance of the face amount of the 1934 and 1935 Series, the Republic is offering to issue in exchange an equal principal amount of new 3% bonds, maturing in 1987. The offer to exchange the Arrears Certificates will expire on May 1, 1943, but the Scrip Certificates will be exchangeable for bonds until May 1, 1944. It is pointed out in the Panama announcement of this offer that the issue of bonds is not conditioned on the acceptance by the holders of any specified percentage of Arrears Certificates. Complete acceptance of the offer would involve the issuance of $986,100 of new 3% bonds and result in an aggregate external debt of $16,321,100 for the Republic, the other external issues consisting of $4,000,000 of new 3½% bonds, due in 1967, and the 3¼% issue, which constitutes the 5% bonds assented to the plan for readjustment, and the remainder of such 5% bonds as have not been assented to that plan.

Panhandle Producing & Refining Co. (Del.), Wichita Falls, Texas. The company informed us as follows on Feb. 17, 1940. Under the plan of reorganization of this company the old common stock is to be exchanged for new common stock on the basis of 1 share of new for 2 shares of old, and 35 shares of new common stock for each share of old preferred stock. Copy of our circular of July 21, 1938, is enclosed. According to the certified list furnished us by the Transfer Agents, The Marine Midland Trust Company, 120 Broadway, New York, under date of March 28, 1939, there were outstanding 47,434 shares of old common in the hands of 546 holders and 3,004 shares of old preferred stock in the hands of 84 stockholders, which had not been exchanged. That is the last report we have had. We refer you to the company for further information.

Paragon Refining Company. See Fifth Third Union Trust Company, Cincinnati, Ohio.

Paramount Building Corporation of Seattle. See National Rockland Bank, Boston, Mass.

Park Apartments, Buffalo, N. Y. See Continental Bank & Trust Co., N. Y. C.

Park Central Apt. Hotel. See 56th Street & 7th Avenue Corporation under Manufacturers Trust Co., N. Y. C.

Park Central Hotel Annex. See Hotel Park Central, Inc., under Manufacturers Trust Co., N. Y. C.

Park Chambers, Inc. See Irving Trust Company, N. Y. C.

Park City Mining & Smelting Company. See City Bank Farmers Trust Company, New York City.

Park Lane Apartments. See Bank of America N. T. & S. A., Los Angeles, Cal.

Park Lane Properties. See Colorado National Bank, Denver, Col.

Park Lane Realty Co. First 7% Bonds due 1925-34 have a decree value of $180 per $1,000 bond.

Park Mortgage and Ground Rent Company. See Maryland Trust Co., Baltimore, Md.

Park Murray Office Bldg. See Guaranty Trust Company, N. Y. C.

Park Square Corporation. See National Shawmut Bank, Boston, Mass.

Parke Apts. (Buffalo). First 6½% Bonds due 1927-38 have a decree value of $23.82 per $100 bond. Deposited bonds received $36.75 per $100 bond.

Parkolu Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Passaic Arms Apartments, Inc. See Fidelity Union Trust Company, Newark, N. J.

Passaic Consolidated Water Co. See First National Bank, N. Y. C.

Passaic National Bank and Trust Company, Passaic, N. J. Informed us in Dec., 1942, that they hold unclaimed funds for the following:

PATERSON PARCHMENT PAPER COMPANY. Holds $137.50 to pay outstanding coupons detached from 6% bonds due 1938. Although all the bonds have been presented for payment and paid, coupons in the amount stated above are still outstanding.

Passaic Water Company. See Central Hanover Bank & Trust Co., N. Y. C.

Paterson Parchment Paper Company. See Passaic National Bank & Trust Company, Passaic, N. J.

Paterson & Passaic Electric & Gas Co. See Fidelity Union Trust Co., Newark, N. J.

Paterson & Passaic Gas & Electric Company. See Fidelity Union Trust Co., Newark, N. J.

Paterson Savings Institution, Paterson, N. J. Our records indicate the following:

ACQUACKANONK WATER CO. The 5% bonds, dated Jan. 1, 1896, and due 1939, were paid by the Paterson Savings Institution of Paterson, N. J. The 5% bonds dated Nov. 1, 1889, and due 1939, were paid by the Central Hanover Bank & Trust Company, New York City. The 5% bonds dated Jan. 1, 1908, and due 1958, were paid by the Bankers Trust Co., New York City. The latter issue may be dated Jan. 1, 1909.

ALEXANDER HAMILTON HOTEL CO. The Paterson Savings Institution of Paterson, N. J., holds $3,408.76 for distribution on certain First Mortgage 6% Bonds due Oct. 1, 1950, that have not been presented for payment.

DIAMOND ICE COMPANY. The Paterson Savings Institution of Paterson, N. J., holds $156.24 for distribution on the First Mortgage 6% Bonds due Jan. 1, 1903.

PASSAIC WATER COMPANY. 5% Bonds dated 1908 and due 1937. See under Central Hanover Bank & Trust Co., N. Y. C.

Pawtuxet Valley Electric Street Ry. See Rhode Island Hospital Trust Co., Providence, R. I.

Paxton Hotel, Omaha, Neb. On Oct. 21, 1939, it was reported that the Omaha Safe Deposit Co., as Trustee, made a final distribution of 22% of the principal amount of bonds represented by the certificates. Three prior distributions had been made to the holders of certificates of deposit, amounting to 2%, 6% and 35%.

Peacock Laboratories, Inc., of Philadelphia. Purchased by Libby-Owens-Ford Glass Co., in Dec., 1939.

Peerless Insulated Wire Cable Co. Acquired by General Cable Corp. The liquidating dividend was paid by W. E. Cook, Perth Amboy, N. J.

Pelham Terrace Apts. See Irving Trust Company, N. Y. C.

Pelzer Mfg. Co. See Second National Bank, Boston, Mass.

Pendleton Manufacturing Company. See La France Industries.

Peninsula Farms Co. See Bank of California National Association, San Francisco, Calif.

Penn-Mex Fuel Co. Company paid a liquidating dividend of 50c per share on its $1.00 par stock on June 22, 1938. Dividends of 80c per share were previously paid out of earned surplus. The new 50c par stock was admitted to unlisted trading privileges on the New York Curb Exchange.

Penn Western Gas & Electric Co. To liquidate (1938). Each shareholder is entitled to one share of stock of Sioux City Gas & Electric Co. plus his share of the cash that remains after payment of the company's debts.

Penn Yan & Lake Shore Railway. See First National Bank, Boston, Mass.

Pennok Oil Company. See Bankers Trust Co., N. Y. C.

Pennsylvania Canal Company. See Pennsylvania, State of, Dept. of Revenue, Bureau of Escheats, Harrisburg, Pa.

Pennsylvania, Commonwealth of; Secretary of Banking, Receiver of Integrity Trust Company, 1006 Land Title Bldg., Philadelphia, Pa. Reported to us the following on Dec. 30, 1941:

CORPUS CHRISTIE RAILWAY & LIGHT COMPANY 6's OF 1934. I wish to inform you that bonds of the above cited issue are being redeemed by us at $9.20 for each $1,000 unstamped bond.

Pennsylvania Company for Insurance on Lives and Granting Annuities, Philadelphia, Pa. Our records indicate the following:

CLARKSBURG - COLUMBUS SHORT ROUTE BRIDGE COMPANY. The Pennsylvania Company for Insurance on Lives and Granting Annuities, Philadelphia, Pa., informed us as follows on Aug. 13, 1940: "In reply to your favor of Aug. 6th it is our understanding that the preferred stock on the Clarksburg-Columbus Short Route Bridge Company has no value. However, we have funds on hand under foreclosure proceedings to make a payment of $528.25 per $1,000 on the First Mortgage Bonds.

HOOPES AND TOWNSEND STEEL COMPANY. The Pennsylvania Company for Insurance on Lives and Granting Annuities, Philadelphia, Pa., has funds on deposit to make a distribution on undeposited First Mortgage Bonds at the rate of $104.22 per $1,000 bond.

INDIANA, COLUMBUS & EASTERN TRACTION CO. The Gen. & Ref. 5% Bonds due 1926 have a decree value of $18.8165 per $1,000 bond. Collect on unstamped bonds from the Pennsylvania Company, Philadelphia, Pa. The C/D for these bonds are probably payable by the bank that issued the certificates.

LUPTON REAL ESTATE CO., Philadelphia, Pa. On Aug. 19, 1939, it was reported that the company had disposed of its remaining assets and would pay a final liquidating dividend of $1.80 per share. This payment, together with the dividend of $9.50 per share paid on Sept. 30, 1938, would bring the total distribution to stockholders up to $11.30 per share. The final dividend was declared payable on Aug. 30, 1939, to holders of record of Aug. 21, 1939. These shares were originally issued to the bondholders of David Lupton's Sons Company. There are many certificates of deposit outstanding which were received for the bonds of David Lupton's Sons Company which have not been exchanged for stock of the Lupton Real Estate Co. When these certificates are presented to the Pennsylvania Company for Insurance on Lives and Granting Annuities, Philadelphia, Pa., for stock of the Lupton Real Estate Co., the above mentioned dividends will be paid.

PREMIER SHARES, INC. Company declared an initial liquidating dividend of $3.85 per share, it was reported on Feb. 19, 1940. The Pennsylvania Company for Insurance on Lives and Granting Annuities, of Philadelphia, Pa., acted as Distributing Agent. A final liquidating dividend will be paid if any assets remain.

SOUTH PENN COLLIERIES CO. The First 6% Series A Bonds, due 1944, have a decree value of $131.57 per $1,000 bond. Collect on unstamped bonds from the Pennsylvania Company for Insurance on Lives and Granting Annuities, Philadelphia, Pa.

Pennsylvania Company for Insurance on Lives and Granting Annuities (cont.)

UNITED NATIONAL UTILITIES CO. We received the following letter from the Pennsylvania Company for Insurance on Lives and Granting Annuities, S. E. Corner of 15th and Chestnut Sts., Philadelphia, Pa., and signed by John Baird: "The above company was a holding company for National Properties stock and went into bankruptcy when the latter failed in 1921. In foreclosure, the bondholders who had deposited, received about 30% of the face value of their holdings in American Railway Collateral 6's. The holders of the undeposited bonds who proved their claims received in cash $105.52 per $1,000 bond. We would class the preferred and common stock of United National Utilities Company as worthless."

Pennsylvania Dock & Warehouse Company. See City Bank Farmers Trust Company, New York City.

Pennsylvania Furnace Co. The first and final dividend in liquidation amounted to $10.26 per share, payable at the Federal Trust Company, Philadelphia, Pa., now Bankers Trust Company, which we believe was closed. The unclaimed funds are probably held by the Banking Dept. at Harrisburg, or the Prothonotary of the Common Pleas Court, Philadelphia, Pa., or the Receiver of the above bank in Philadelphia, Pa.

Pennsylvania Indemnity Fire Insurance Co. Name changed to Calvert Fire Insurance Co.

Pennsylvania Operating Corporation. See Empire Trust Company, N. Y. C.

Pennsylvania Railroad Company, Broad Street Station Bldg., Philadelphia, Pa. Informed us as follows on Dec. 23, 1941:

ALLEGHENY PORTAGE RAILROAD, over the Allegheny Mountains between Johnstown and Hollidaysburg, Pa., about 36 miles, built and owned by the Commonwealth of Pennsylvania, began operations March 18, 1834, was abandoned and replaced by a new railroad built by the State known as the New Portage Railroad, opened for traffic on July 1, 1855, operated until 1857, sold by the State to the Pennsylvania Railroad on June 25, 1857, and dismantled in 1858. The price paid to the State for its "Main Line of Public Works," which included the Portage Railroad, was $7,500,000 in Pennsylvania Railroad 5% bonds, payable $100,000 on July 31, 1858, and $100,000 annually thereafter until July 31, 1890, when the payments were increased to $1,000,000 per annum until full amount due was paid.

GRAND RAPIDS & INDIANA RAILROAD COMPANY. The Pennsylvania Railroad Company informed us as follows on Feb. 13, 1940: "I have your letter dated Feb. 8th, but can find no reference to any bonds issued by the Grand Rapids and Indiana Railroad Company dated in 1859. The aforesaid company issued $8,000,000 7% bonds secured by a first mortgage dated Oct. 1, 1869; $3,000,000 6% bonds secured by a second mortgage dated Aug. 1, 1884, and $4,625,000 5% General Mortgage Bonds issued as of Sept. 1, 1884, and I assume the bonds mentioned in your letter are part of the last named issue. The mortgage securing the General Mortgage Bonds was inferior in lien to the

Pennsylvania Railroad Co. (cont.) mortgages securing the First and Second Mortgage Bonds. Foreclosure proceedings were instituted in 1895 by the Trustees of the mortgage securing the $3,000,000 6% Bonds, and the road was sold on June 10, 1896, under foreclosure of this mortgage for the sum of $500,000 but subject to the first mortgage securing the 7% bonds, of which there remained $5,375,000 outstanding. The General Mortgage Bonds, therefore, are worthless.

WORCESTER RAILROAD COMPANY merged in 1883 with two other corporations to form the present Delaware, Maryland & Virginia R.R. Co., which road is now operated at cost by the Pennsylvania Railroad Co. Under the terms of the merger agreement three shares of Worcester R.R. Co. stock were exchangeable for one share of Delaware, Maryland & Virginia R.R. Co. stock. The latter Company's bonded and other indebtedness, on which it has defaulted in the payment of both principal and interest, amounts to more than $4,300,000, or approximately twice the book value of its roadway, so that the stocks of both the Worcester Railroad Company and the Delaware, Maryland & Virginia Railroad Company are worthless.

Pennsylvania, State of, Department of Revenue, Bureau of Escheats, Harrisburg, Pa. Our records indicate the following:

ACCUMULATOR COMPANY. Regarding the above company, we received the following letter from the Land Title Bank & Trust Company, Philadelphia, Pa., dated Oct. 8, 1937, and signed by E. Morris Bate, Jr.: "Our records indicate that the mortgage was foreclosed in 1895 and that the Master appointed at the time of the bankruptcy proceedings made a distribution of $83.38 account of each $100 bond. Our records further indicate that the balance remaining in the account, which had been held for those bondholders who had not presented their bonds for payment, escheated to the State of Pennsylvania and was paid Jan. 17, 1921. Should the bonds, which you hold, not be stamped with this payment, you should communicate with the Secy. of Revenue. In view of the above bankruptcy proceedings to the best of our knowledge, stock has no value."

GALENA-SIGNAL OIL COMPANY (Pa.). On March 31, 1931, $4,141.38, representing unclaimed dividends due stockholders, was paid into the Court of Common Pleas of Venango Co., Franklin, Pa. On March 31, 1931, $1,656.83, representing unclaimed dividends due stockholders, was paid into to Bureau of Escheats, Department of Revenue, Harrisburg, Pa. Acquired by Imperial Oil, Ltd. The preferred stockholders received $75 per share in cash and 2 shares of common stock of the new company for each share held. The common stock was exchanged share for share. Any unclaimed funds are probably held by the Prothonotary of the Court of Common Pleas of Venango Co., Franklin, Pa. We believe that C/D for stock should be sent to the Chase National Bank of New York City for collection.

PENNSYLVANIA CANAL COMPANY. The District Court of United States, Philadelphia, Pa., informed us on Oct. 20, 1935, that there was a fund held in

Pennsylvania, State of, Department of Revenue, Bureau of Escheats (cont.) the Registry of their Court, placed there in a case of a proceeding in equity, entitled Brown, et al. vs. Pennsylvania Railroad Company, No. 677, April Period, 1911, but after some payments had been made out of the fund, it was, on June 6, 1926, paid over to the Treasury of the United States. At that time escheat proceedings had been begun in the Court of Common Pleas in Philadelphia, Pa., looking toward the escheat to the Commonwealth of Pennsylvania of the unclaimed balance therein.

Pennsylvania, State of, Liquidation Division, Insurance Dept., Otis Bldg., Phila., Pa. We were informed as follows:

AMERICAN UNION FIRE INSURANCE COMPANY. According to our records this company was dissolved as insolvent in March, 1913. The Commonwealth of Pennsylvania, Liquidation Division, Insurance Dept., 10th floor, Otis Bldg., Philadelphia, Pa., informed us on Oct. 16, 1940, that the Liquidator of the American Union Fire Insurance Company made a distribution of 74¼% and on Dec. 3, 1928, escheated to the Commonwealth of Pennsylvania the balance of the money remaining in his possession, namely $5,934.38. We have been unable to this date to find out if the distributions were made to stockholders. Apparently they were made to policyholders, but suggest that you contact the Escheat Division for this confirmation.

Pennsylvania Steel Corporation. The Preferred stock received $100 per share in liquidation. The common received $31.31 per share. President E. C. Fulton, 1581 Broad Street, Philadelphia, Pa. The company was sold to Penn-Mary Steel Company, a subsidiary of Bethlehem Steel Company.

People's Collateral Pledge Society (Del.). Receiver Samuel J. Rosensohn, 8 West 40th St., N.Y.C. A liquidating dividend of 6c per share was paid on the preferred stock.

People's National Bank of Washington, 1414 Fourth Ave., Seattle, Wash. Informed us on Jan. 18, 1943, of the following:

CLAREMONT APARTMENT HOTEL. 6¼% First Mtge. Bonds dated 8/1/27 and Certificates of Deposit therefor exchanged for voting trust stock and accumulated dividends through People's National Bank of Washington, Seattle, Wash.

DEXTER HORTON BLDG., INC. Unclaimed interest of 8/1/42 on Registered Income Debentures held by People's National Bank of Washington, Seattle, Wash., account insufficient address of bondholders.

ELECTRICAL PRODUCTS CORP. OF WASHINGTON. Exchangeable for Electrical Products Consolidated on basis of 1 share new for 2 old and accumulated dividends paid. Exchange through People's National Bank of Washington, Seattle, Wash.

HAINSWORTH APARTMENT BLDG. 7% First Mtge. Bonds dated 3/15/22 and Certificates of Deposit therefor exchanged for voting trust stock Spring Apartment Hotel and accumulated dividends, by People's National Bank of Washington, Seattle, Wash.

Peoples-Pittsburgh Trust Company, Pittsburgh, Pa. Our records indicate the following:

CARB[illegible] STEEL COMPANY. Incorporated in W[illegible] Virginia. Mr. Ralph V. Hukill,

Peoples-Pittsburgh Trust Company (cont.) Secretary of the company, c/o Peoples-Pittsburgh Trust Company, Pittsburgh, Pa., informed us on Oct. 25, 1940, that by a decision of the United States Court in West Virginia, liquidating dividends of the Carbon Steel Company had to be paid equally on the First and Second Preferred Stocks up to the par value of these stocks before anything could be paid on the common stock. The preferred stocks were liquidated to only 50% of their par value, so that nothing was paid on the common stock, and it has no present or future value. In view of the above, we submit the common shares as worthless.

FIFTH AVENUE APARTMENT BLDG., Pittsburgh. The First 7% undeposited bonds due 1927-35 have a decree value of $26.54 per $1,000 bond. The deposited bonds received $10 per $100 bond. Collect from the Peoples-Pittsburgh Trust Company, Pittsburgh, Pa.

PITTSBURGH UNITED CORP. Original decision by the lower court in Pennsylvania directed that the preferred stock should be redeemed with U. S. Steel Common Stock at $111.25 a share. Case was appealed to Pennsylvania Supreme Court at Pittsburgh. Preferred stockholders received $147.91 per stamped share on July 14, 1937. We received the following letter from the Peoples Pittsburgh Trust Company, dated Oct. 19, 1938, and signed by Gwilym A. Price, Vice President in charge of Trusts, at Pittsburgh, Pa.: "Upon presentation at our office, on and after July 11, 1938, for each share of preferred stock we are issuing one share United States Steel Common Stock. It is expected that a further distribution will be made at a later date."

The Peoples-Pittsburgh Trust Company, Pittsburgh, Pa., informed us as follows on November 25, 1941:

The Common Stock of Pittsburgh United Corporation became worthless in the year 1938, according to the ruling of our local Bureau of Internal Revenue.

Final distribution to the Preferred stockholders was made December 28, 1940.

Peoples Railway of St. Louis. See St. Louis Union Trust Co., St. Louis, Mo.

Peoples Water Company, Oakland. Stockholders of this corporation were directed to deposit their common and preferred stock with the Savings Union Bank & Trust Company, Trustee under the reorganization plan, in order to participate in the distribution of common stock of the East Bay Water Co.

Peoria Decatur & Evansville Railway Co. See Central Hanover Bank & Trust Co., N. Y. C.

Peoria and Eastern Railway Company. See Central Hanover Bank & Trust Co., N. Y. C.

Pere Marquette Railroad Company. See Bankers Trust Co., N. Y. C.

Pere Marquette Railway Company, Cleveland, Ohio. Reported the following to us in January, 1942:

CHICAGO & NORTH MICHIGAN R. R. Reorganized as Pere Marquette Ry. Co. The First Mortgage 5% Bond coupons due May 1, 1914 and May 1, 1915, have decree values of $7.63 and $6.96 each, respectively, payable at office of Pere Marquette Ry. Co., Cleveland, Ohio. Certificates of Deposit for these bonds received $380 in preferred stock, and $761.00 in common each.

Pere Marquette Railway Company (cont.)

FLINT & PERE MARQUETTE R. R. Reorganized as Pere Marquette Ry. Co. Only the following outstanding coupons have value: May 1, 1914, detached from First Cons. 5's; April 1, 1914, to Oct. 1, 1916, detached from Port Huron Division 5's; April 1, 1914, detached from First 4's; April 1, 1914, Oct. 1, 1914, and April 1, 1915, detached from First 6's. Send to present company at Cleveland, Ohio, for collection.

Perfection Tire & Rubber Corporation. The First Mortgage Bonds received 14% of their face value in liquidation. Mr. Paul S. Junkers, of Fort Madison, Iowa, was Receiver. The funds for unstamped bonds are probably held by the Trustee of the bonds.

Petro Oil & Gas Company. Incorporated in Illinois and is located at Security Bldg., St. Louis, Mo. The company informed us as follows: The stock is quoted about 50 cents per share bid. If your client is Aleck or Chas. R. Metson, the company is holding a dividend of 20c per share that was paid in Jan., 1936.

Petroleum Rectifying Corp. Stock has a liquidating value of $3.05 per share. Funds paid by Union Bank & Trust Company, Los Angeles, Calif.

Petroleum Royalties Co. (Del.). Succeeded by Petroleum Royalties Co. of Oklahoma, located at Atlas Life Bldg., Tulsa, Okla. Each 10 shares of old preferred received one share of new preferred.

Philadelphia & Boston Face Brick Company. The New Jersey Title Guarantee & Trust Company, located at 26 Journal Square, Jersey City, N. J., holds $441.27 for payment to the holders of the First Mortgage 6% Bonds due May 1, 1930. Bank in liquidation. We refer you to the Receiver or the State Banking Dept. at Trenton, N. J.

Philadelphia Finance Company. Incorporated in Del., 1920, and was the outgrowth of the Commercial Finance Company which was incorporated under the laws of Penna., in 1915. In Jan., 1929, the Philadelphia Finance Company was merged with the Race Finance Co. into a new company, known as National Discount Co. In this merger the pfd. stockholders of the Phila. Finance Co. receive one share of National Discount Co. pfd., par value $5.00, and one-half share National Discount Co. common, no par value, for each share of Phila. Finance Co. pfd., par value $10. The Common stockholders of Phila. Finance Co. received one-half share of National Discount Co. common stock, no par value, for each share of Phila. Finance Co. common. Later on the common stock of National Discount Co. was changed from no par to $2.00 par value, one share of the new stock being given for each ten shares of the old. Recently the National Discount Co. was merged with the Finance Co. of America at Baltimore and the preferred stockholders of National Discount Co. received Finance Company of America Class A Pfd., par value $5.00, for National Discount Co. pfd. stock, par value $5.00, on a share-for-share basis. The common stockholders of National Discount Co. receive one share of Finance Co. at Baltimore Class A Com. stock for each three shares of National Discount Co. Com., par value $2.00.

Philadelphia Rapid Transit Co. Acquired by Philadelphia Transportation Company in Jan. 1940.

Philadelphia & Reading Coal & Iron Corporation. (Certificates of Interest.) See Wilmington Trust Company, Wilmington, Del.

Philip Morris Consolidated, Inc. $10 par stock has a liquidating value of $1.25 per share. No par stock received 62½c per share. A final dividend will be paid.

Phoenix Bridge & Iron Works, Ltd. Property sold in Dec., 1923. The unpaid coupons to Nov. 1, 1923, were redeemed in full. The First 6% Bonds due 1948 received a final payment of $27.82 per $1,000 bond.

Phoenix Properties Company. See Bankers Trust Co., New York City.

Physi-Surge-Rhue, Inc. (Hudson Towers). See Irving Trust Company, N. Y. C.

Pick, Albert, & Company. See Manufacturers Trust Co., N. Y. C.

Pick-Barth Holding Corporation. See Manufacturers Trust Co., N. Y. C.

Pickering Lumber Co. See Commerce Trust Co., Kansas City, Mo.

Piedmont Associates, Inc. See National City Bank, 42nd St. and Madison Ave., N. Y. C.

Piedmont Mt. Airy Gauno Company. Mr. A. C. Levering, Pres., in care of the Mercantile Trust Company of Baltimore, Md., informed us as follows on Dec. 26, 1937. "With reference to the Piedmont Mt. Airy Guano Company stock, this company has been in liquidation for several years and the only assets now held are two farms in Southern Maryland. The prospects of selling them are not good. I think you can consider the preferred stock practically worthless and I would estimate that at some future date, probably 25c to 50c per share would be about the maximum distribution. The common stock has no value whatsoever."

Pierce Petroleum Corporation. On March 14, 1939, the company approved a plan of dissolution. The chief asset is 125,000 shares of common stock of the Consolidated Oil Corporation. Dissolution approved in Mar., 1939. The common stockholders received in liquidation the following, for each share held:

1/5 share Consolidated Oil Corp. common paid March 9, 1937.

4/100 share Consolidated Oil Corp. common paid April 10, 1939.

1/100 share Consolidated Oil Corp. common paid Oct. 10, 1939.

Pierre Chouteau Apartments. The Title Insurance Corporation of St. Louis, Mo., made a payment of $538.83 on each $1,000 First Guaranty 6% Bond due 1932-39.

Piggly Wiggly Corporation. See Kroger Grocery & Baking Co.

Pineapple Holding Co., Ltd. In Oct., 1935, the stockholders approved the dissolution of the company. Each 3 shares of this stock were exchanged for 2 shares of common stock of the Hawaiian Pineapple Co., Ltd.

Pinto Valley Co. (Del.), Room 803 15 Exchange Pl., Jersey City, N. J., or care of Alexander J. Lindsay, 165 Broadway, New York, N. Y. On June 1, 1942, the company dissolved and a first and final liquidating dividend of 26c per share was paid to the stockholders. Stock certificates should be mailed to the company in order to obtain the dividend.

Pioneer Gold Producers, Inc. In Feb., 1938, the stockholders approved the consolidations of Pioneer Gold Producers, Inc., La-Plata Mountains Gold Mines, Inc., and the Consolidated Gold Field of New Mexico, into a new company to be known as the Consolidated Gold Producers, Inc.

Pioneer Securities Corporation (N. Y.). Located at 900 M. & T. Trust Bldg., Buffalo, N. Y. President, Edgar H. Sackett; Helen O'Malley, Treasurer. We are advised that the stock may have some slight value, but is not traded in.

Pirelli Company of Italy. See City Bank Farmers Trust Company, New York City.

Pittsburgh, Binghamton & Easton Railroad Company. See United States District Court, Scranton, Pa.

Pittsburgh & Butler Street Ry. Co. First Mortgage Bonds received a decretal payment of $430 per $1,000 bond. Consolidated and Gen. Mortgage Bonds and Stock are worthless.

Pittsburgh-Florida Fruit Growers Assn. First & Coll. Tr. 7½% Bonds were exchanged for 7½% bonds of Avon Florida Citrus Corp.

Pittsburgh (Pa.) Hotels Co. See Union Trust Co., Pittsburgh, Pa.

Pittsburgh, Painesville & Fairport RR. See Baltimore & Ohio Railroad Company.

Pittsburgh Silver Peak Gold Mining Co. Incorporated in 1906 and had property in California. The mine was exhausted in 1919 at which time the company ceased business. The last dividend was 2c per share paid in 1914. The total dividends amounted to 28% of the $1.00 par stock. Mr. William Flinn of Pittsburgh, Pa., was President.

Pittsburgh, Titusville & Buffalo Railway Company. Our records indicate that the First Mortgage Bonds due 1890 have a decree value of $97.10 per $1,000 bond, payable by the Trustee named in the bond. We believe the U. S. District Court at Pittsburgh, Pa., ordered the property foreclosed.

Pittsburgh United Corporation. See Peoples-Pittsburgh Trust Co., Pittsburgh, Pa.

Pittsburgh & Western Ry. Co. See Irving Trust Company, N. Y. C.

Pittsburgh, Westmoreland & Somerset R. R. See West Branch Bank & Trust Co., Williamsport, Pa.

Plains Petroleum Company. Mr. J. P. Tumulty, 170 Broadway, New York City, informed us that there are $700 of bonds of this company outstanding that can be redeemed at $595. Bonds redeemed.

Planters Compress Company. See Old Colony Trust Co., Boston, Mass.

Platt Iron Works Company. See Central Hanover Bank & Trust Co., New York City.

Platt Music Co. Bldg., Los Angeles. Wm. K. Bowers, of San Francisco, Cal., made a payment of $191.03 on each $1,000 First 6% Bond due 1932. Bonds due 1933 received $27.65 per $1,000 bond. All other maturities up to 1943 received $27.65 per bond.

Platt Music Company Building Bonds. The American National Bank & Trust Company of Chicago, Ill., reported as follows on March 12, 1940: "We originally acted as depositary for the bondholders' committee that worked on the reorganization of the above mentioned issue. An offer was made to purchase the property, which was accepted by the majority of the depositing bondholders and a payment was made by us in connection with our outstanding certificates on the basis of $27.65 for each $1,000 bond. On referring to our files, we find that in Feb., 1935, the committee's notice of this sale stated that undeposited bonds should be forwarded to Mr. Leigh M. Battson, 541 S. Spring St., Los Angeles, Cal., who was making the payment in connection with such securities. Mr. J. E. Benton, Trustee, 607 S. Hill St., Los Angeles, Cal., reported as follows on March 22, 1940: From information made available to us, we learn that Platt Music Company Building First Mortgage Bond No. 561 was deposited with the First Mortgage Bondholders' Committee, since dissolved, and a certificate of deposit issued therefor. According to the committee's printed letter, dated March 30, 1935, copy of which is enclosed, the said certificate (the holder thereof not having accepted a certain offer relative to the property and the bonds) was entitled to receive a sum, set forth therein, upon surrender of the certificate; upon such payment, the bond would be endorsed recording the same, and the bond returned to the holder. Whether the client had received the distribution to which she was entitled could be determined by referring to the bond and the endorsement thereon, if any. If, after reviewing the matter the client still holds a certificate of deposit representing Bond No. 561, we would suggest that she proceed according to the instructions contained in the enclosed letter and she will receive the money to which she is entitled. Mr. Naida Z. Griffin of Bowes Brothers & Company, 519 California St., San Francisco, Cal., reported as follows on March 11, 1940: Replying to your letter of March 2nd, 1940, reference to $1,000 Platt Music Company Building 6% First Leasehold Bond maturing Jan. 15, 1943, we find that these bonds defaulted in 1932, the lease forfeited, and the company was reorganized Oct., 1934, as the Eight Thirty Four So. Broadway Building Corporation. However, we suggest that you write to the Eight Thirty Four So. Broadway Bldg. Corp., Union Bank Building, Los Angeles, Calif., to verify this information."

Plattsmouth Water Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Pocantico Water Works Co., No. Tarrytown, N. Y. See City Bank Farmers Trust Co., New York City.

Point Bldg., Pittsburgh, Pa. See Continental Bank & Trust Co., N. Y. C.

Polish National Catholic Church of the Holy Mother of the Rosary. See Marine Trust Company, Buffalo, N. Y.

Ponce de Leon Apts. See J. F. I. Construction Co., Inc.

Pond Creek Coal Company. See First National Bank, Boston, Mass.

Poplar Way Apts., Rochester, N. Y. See Jorverse Realty Corporation under Manufacturers Trust Co., New York City.

Porcupine Gold Reef Mining Company, Ltd. Affiliated with McIntyre Porcupine Mines, Ltd., located at 15 King St. W., Toronto, Ont. Part of company's property was sold to McIntyre Porcupine Mines, Ltd., for $2,000 and 450,000 shares of stock.

Porcupine Success Gold Mines, Limited. See Chartered Trust & Executor Co., Toronto, Ont.

Port Arthur Traction Co. The First 5% Bonds due 1956 received 40% in liquidation and were payable at the Dayton Savings & Trust Co., Dayton, Ohio. This bank has liquidated. We refer you to the State Banking Dept. at Columbus, Ohio.

Port Jervis Electric Light, Power, Gas & Railroad Company. First 6's due 1932 (stamped). The property of this company was foreclosed in 1909 and new stock was issued to depositing bondholders. As your bonds are stamped, it would appear that the holder had received his pro rata share of the proceeds of the sale and have no further value.

Port Morris Land and Improvement Company. (In dissolution.) James P. Reeves, Secy. to the Trustees in Dissolution, of the firm of Wise, Shepard, Houghton & Lebett, 30 Broad St., New York, N. Y., informed us as follows on April 20, 1942: In the absence of Mr. Houghton, I am taking the liberty of answering your telephone inquiry by submitting herewith a statement of the assets and liabilities of the company as of Nov. 3, 1941, prepared by Mr. Houghton:

ASSETS

808 E. 139th St. Co.—1st Mtge.		$ 20,000.00
808 E. 139th St. Co.—2nd Mtge.		1,500.00
Bridgeway Realty Co. 2nd Mortgage, past due		9,000.00
Central Hanover Bank & Trust Co.		8,883.79
Putnam Trust Co.		15,563.01
P/L Account		45,053.20
		$100,000.00

LIABILITIES

Balance of capital stock outstanding		$100,000.00
Deficit June 11, 1941	$45,797.44	
Deficit Nov. 3, 1941	45,053.20	
Deficit reduced	$ 744.24	

As to any immediate payment in reduction of capital, I wish to say that pending the conversion into cash of the mortgages, more particularly the second mortgage of $9,000, there will be no distribution, as the trustees feel that they should keep sufficient money on hand with which to take up the first mortgage as a lien prior to that of the $9,000 should the mortgagee plan to take any action to foreclose.

Port of Birmingham Company. See First National Bank, Birmingham, Ala.

Port Wentworth Lumber Company. See City Bank Farmers Trust Company, New York City.

Port Wentworth Terminal Corp. See Chase National Bank, New York City.

Portland Commercial Club. See Portland Trust & Savings Bank, Portland, Oregon.

Portland CoOperative Labor Temple Association. See Portland Trust & Savings Bank, Portland, Oregon.

Portland Gold Mining Co. (Wyoming). The United Gold Mines Company, who took over the property of this company, located at Colorado Springs, Colo., informed us on May 13, 1937, that the Portland Gold Mining Co. has been dissolved and the outstanding shares have a cash value of $2.83 per 1,000 shares on surrender of the old certificates. Confirmed in December, 1941.

Portland National Bank, Portland, Maine. Merged with the First National Bank of Portland under the name of the First Portland National Bank.

Portland Trust & Savings Bank, Portland, Ore. Our records indicate the following:

COLUMBIA COUNTRY CLUB. The property was foreclosed. The First Mortgage & Coll. Trust 7% Bonds should be presented to the Portland Trust & Savings Bank, Portland, Ore., for their share of the proceeds of the sale.

EASTERN RAILWAY AND LUMBER COMPANY. **The First Mortgage 6% Gold Bonds were called, payable at the Portland Trust & Savings Bank, Portland, Ore. There are some bonds out-**

Portland Trust & Savings Bank (cont.) standing that have not been presented for collection.

HOME SERVICE COMPANY. The First Mortgage and Coll. Trust 7% S. F. Bonds should be presented to the Portland Trust & Savings Bank, Portland, Ore., for exchange.

OREGON CITY MANUFACTURING COMPANY. The First Mortgage 6% 9-Year Series Bonds should be presented to the Portland Trust & Savings Bank, Portland, Ore., for exchange.

OREGON LINEN MILLS, INC. The First Mortgage 6% 20-Year Gold Bonds and the Coll. Trust 6% Bonds should be presented to the Portland Trust & Savings Bank, Portland, Ore., for exchange.

PORTLAND COMMERCIAL CLUB. The First Mortgage 6% S. F. Gold Bonds were called, payable at the Portland Trust & Savings Bank, Portland, Ore. There are some bonds outstanding that have not been presented for collection.

PORTLAND CO-OPERATIVE LABOR TEMPLE ASSOCIATION. The First Mortgage 6% Optional Gold Bonds were called, payable at the Portland Trust & Savings Bank, Portland, Ore. There are some bonds outstanding that have not been presented for collection.

YAQUINA ELECTRIC COMPANY. The property of this company was foreclosed. The 5% First Mortgage Bonds should be presented to the Portland Trust & Savings Bank, Portland, Ore., for their share of the proceeds of the sale.

Porto Rican American Tobacco Company. See City Bank Farmers Trust Company, New York City.

Portsmouth-Solvay Coke Company. See Syracuse Trust Company, Syracuse, N. Y.

Postal Service Building Corporation. See Safe Deposit & Trust Company, Baltimore, Md.

Postal Telegraph Company. See City Bank Farmers Trust Company, New York City.

Potlatch Forests, Inc. See First Trust Company, St. Paul, Minn.

Poughkeepsie & Eastern R. R. Chas. Wheaton, Trustee, gave notice on Feb. 19, 1876, that he would distribute among the holders of the First Mortgage Bonds funds held by him at 24 Market St., Poughkeepsie, N. Y. These funds for unstamped bonds are probably held by some court at this time. If any of the bonds are outstanding, we will be glad to assist you in locating the paying agent.

Poulsen Wireless Corporation. The stock of this company was exchanged for shares of the Federal Telegraph Company.

Power & Light Securities Trust. See Atlas Corporation.

Power Specialty Co., New York City. Name changed July 16, 1927, to Foster Wheeler Corp.

Powertown Tire Corporation. See Marine Trust Company, Buffalo, N. Y.

Prairie Cities Oil Co., Ltd. Acquired by North Star Oil, Ltd., in Dec., 1937, for $300,000 in cash. The money was distributed among the holders of the 60,000 shares of Class A Stock, while the Class B received nothing.

Prairie River Power Co. See First Trust Company, St. Paul, Minn.

Pratt Fuel Corporation. See Samoset Fuel Co.

Preble Corporation. See National Shawmut Bank, Boston, Mass.

Premier Shares, Inc. See Pennsylvania Co. for Insurance on Lives & Granting Annuities, Phila., Pa.

Preston Coal & Improvement Co. The stock of this company is being acquired by the Philadelphia & Reading Coal & Iron Co., Philadelphia, Pa., at $5.00 per share.

Prince Rupert Hydro-Electric Co., Ltd. See Royal Trust Co., Montreal, Que.

Princeton Arch Club. The Princeton Bank & Trust Company, Princeton, N. J., informed us that when this club dissolved in 1918 the property was purchased by Princeton University, who assumed the payment of interest on the bonds. Tenders of sale of the bonds should be addressed to Mr. G. C. Wintringer, Comptroller, Princeton University, Princeton, N. J.

Producers Development Co. Incorporated in West Virginia and is out of existence having liquidated several years ago. The liquidating dividends were mailed to the stockholders of record and were paid by O. J. Deegan, Huntington, W. Va. No trace of Mr. Deegan can be found (1/1942).

Pro-Phy-Lac-Tic Brush Company. See Bankers Trust Co., New York City.

Providence Athletic Association. See Industrial Trust Co., Providence, R. I.

Providence & Fall River Street Railway Co. See Industrial Trust Co., Providence, R. I.

Providence & Springfield Railroad. Succeeded by the New York, New Haven & Hartford Railroad.

Providence Steel Casting Company. See Union Trust Company, Providence, R. I.

Providence & Stonington Steamship Co. See New York, New Haven & Hartford R. R. Co.

Provident Savings Bank & Trust Company, Cincinnati, Ohio. We were informed on May 12, 1941, that this bank holds unclaimed funds for certain outstanding securities of the following companies:

BLUE MOUNTAIN MINING COMPANY. The Provident Savings & Trust Company of Cincinnati, O., has on deposit unclaimed funds to pay interest on bonds of this company that have not been presented for collection.

CINCINNATI BUSINESS WOMEN'S CLUB CO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has funds on deposit to pay on certain bonds and coupons that have not been presented for collection.

CINCINNATI, DAYTON & TOLEDO TRACTION COMPANY.

CINCINNATI SPEEDWAY CO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, holds funds to pay interest and liquidate bonds of this company that have not been presented for collection.

ENTERPRISE LUMBER CO. OF CINCINNATI, OHIO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, holds unclaimed funds to pay interest on bonds of this company that have not been presented for collection.

EXHIBITORS & BREEDERS, INC. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has funds on deposit to pay on certain coupons that have not been presented for collection.

GEORGETOWN & LEXINGTON TRACTION CO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has funds on deposit to pay on certain

Provident Savings Bank & Trust Co. (cont.) bonds and coupons that have not been presented for collection.

HAMILTON GAS & ELECTRIC COMPANY.

HAMILTON HOME TELEPHONE CO., Hamilton, Ohio. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has funds on deposit to pay interest on bonds of this company that have not been presented for collection.

LADIES LITERARY INSTITUTE OF ST. MARY'S OF THE SPRINGS OF COLUMBUS, OHIO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, holds new bonds and interest ready for exchange for old bonds and Certificates of Deposit.

MEADOW MARBLE CO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has on deposit cash to pay interest on certain coupons or bonds that have not been presented for collection.

MIAMI & ERIE CANAL TRANSPORTATION COMPANY.

SANFORD (FLORIDA) CITY OF. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, holds new Refunding Bonds that are exchangeable for old bonds or Certificates of Deposit.

TRUE FISSURE MINING & SMELTING CO. The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has funds on deposit to pay interest on certain coupons or bonds that have not been presented for collection.

WILMINGTON WATER & LIGHT CO. (Ohio). The Provident Savings Bank & Trust Company of Cincinnati, Ohio, has funds on deposit to pay interest on certain coupons or bonds that have not been presented for collection.

Provident Trust Company, 17th and Chestnut Sts., Philadelphia, Pa. On April 17, 1941, the above bank informed us the following companies for which they are holding unclaimed funds or securities in exchange for securities that have not been presented for collection or exchange.

ATLANTIC TURPENTINE & REFINING CO. Property sold about 1914. A distribution was made on the First Mortgage 6% Bonds by the Provident Life & Trust Company, Philadelphia, Pa.

EMPIRE LUMBER COMPANY

TUCKERTON GAS COMPANY

UNITED PUBLIC UTILITIES COMPANY (Pfd.) See City National Bank & Trust Co., Chicago, Ill.

UNITED WATER COMPANY

WILDWOOD, ANGELESEA & HOLLY BEACH GAS COMPANY

Prudence-Bonds Corporation, 100 East 42nd St., New York, N. Y. Nov. 1, 1941 Interest Payments. Prudence-Bonds Corporation announces that Eppler & Company, public accountants, have, as required by the various trust agreements, determined the interest payable Nov. 1, 1941, to bondholders of record at the close of business Oct. 15, 1941, on the publicly held registered bonds of the eighteen series. The present unpaid principal per original $1,000 bond, the rate of semi-annual interest on the present principal amount, with the corresponding payment in dollars, are shown in the following table:

Series	Present Unpaid Principal Per Original $1,000 Bond	Interest Rate to Be Paid	Payment in Dollars Per Present Unpaid Original $1,000 Bond
A	$ 510	1⅜%	$ 7.01
AA	790	3⅝%	28.64
3rd	1,000	2¼%	22.50
4th	830	¾ of 1%	6.23
5th	900	½ of 1%	4.50
6th	700	3⅜%	23.63
7th	1,000	none	none
8th	1,000	2½%	25.00
9th	900	2¾%	24.75
10th	1,000	1 %	10.00
11th	900	4¾%	42.75
12th	960	3⅜%	32.40
13th	980	3 %	29.40
14th	1,000	2 %	20.00
15th	900	1½%	13.50
16th	980	2¾%	26.95
17th	950	2⅞%	27.31
18th	900	1⅜%	12.38

See City Bank Farmers Trust Co., N. Y. C.

Prudential Investors, Inc. (Press report.) Prudential Investors, Inc., stockholders at special meeting in Wilmington, Del., approved the proposal of directors that the trust be dissolved.

In its last statement the trust showed assets of more than $6,000,000.

The board's dissolution decision was influenced by the growing problems in the operation of a trust, particularly with the coming of Government regulation.

The preferred stock will be paid in full at the liquidation value of $100 a share plus accrued dividends. An indication of what the common holders will receive is given by the current price of $9 a share on the Curb Exchange. Preferred stock retired. Common has received three liquidating dividends — $6.50, $2.50 and 35c per share, which were mailed to stockholders of record by the Schroder Trust Company, 46 William St., N. Y. C.

Prudential Trust Company, Ltd., Montreal, Quebec. Reported the following to us in December, 1941:

MARITIME NAIL CO., LTD. Funds were on deposit with the Prudential Trust Company, Montreal, Quebec, to pay the distributive dividends due on unstamped bonds of this company. Bonds redeemed as of Dec., 1941.

MUNICIPAL SERVICE CORP., LTD. The 6% First Mortgage Bonds were exchanged for stock of the Consolidated Utilities, Ltd., on basis of two $40 par preferred shares and two no par common shares for each $100 bond. Exchange handled by the Prudential Trust Co., Ltd., Montreal, Que.

Public Light & Power Co. See Industrial Trust Co., Providence, R. I.

Public Printers, Inc. (N. J.). See Chancery Court, Trenton, N. J.

Public Service Electric & Gas Company. See Fidelity Union Trust Company, Newark, N. J.

Punta Alegre Sugar Co. See First National Bank, Boston, Mass.

Puritan Mortgage Corporation. See Baltimore National Bank, Baltimore, Md.

Purity Baking Company. See First Trust Company, St. Paul, Minn.

Pyramid Bond & Mortgage Corp. (Del.). See Chancery Court, Wilmington, Del.

Q

Quebec Railway, Light, Heat & Power, Ltd. Sold in 1928 to Quebec Power Co. The stockholders received $80 per share in liquidation.

Quebec Savings & Trust Company, Montreal, Quebec. Business transferred to Chartered Trust & Executor Company, 34 King Street, West, Toronto, Ontario.

Queen Dyeing Company. See Rhode Island Hospital Trust Co., Providence, R. I.

Queen Royalty Co. (Del.). The company, located at 414 Marion E. Taylor Bldg., Louisville, Ky., paid a liquidating dividend of 25c per share.

Quincy Granite Quarries Co. See First National Bank, Boston, Mass.

Quincy Quarries Company. See First National Bank, Boston, Mass.

Quinte & Trent Valley Power Co. See Chartered Trust & Executor Co., Toronto, Ont.

R

R x Company. Value of 29 Shares of Capital Stock. Incorporated under the laws of the State of New Jersey on Jan. 3, 1916, as the Rex Company, and changed its name to the above on Jan. 19, 1933. The principal office of the company was located at 503 Main St., Boonton, N. J. The following were the names and addresses of the last known officers and directors of the company and the amount of shares held by each:

Name	Address	Shares Held
Pres., H. Arbuckle	Boonton, N. J.	38
V.-P., R. S. Hitchcock	Boonton, N. J.	38
Treas., N. D. La Hart	Boonton, N. J.	10
Sec'y, B. E. Coleman	Boonton, N. J.	20
Dir., Chas. E. Estler	Boonton, N. J.	38

Mr. J. W. Heaney of 503 Main St., Boonton, N. J., informed me on April 8, 1940, that this corporation owned a drug store at 503 Main St., Boonton, N. J. Mr. Heaney stated that he purchased the store and contents for $10,000, of which $2,800 was paid in cash when title was transferred. This money was paid, I understand, to Mr. Hitchcock and Mr. Estler, the controlling stockholders. Mr. Heaney further stated that he owed about $5,200 up to June 9, 1939. The arrangement was to pay $50 per month to reduce the original amount. Mr. Heaney stated that he has made no payments since the deaths of the controlling stockholders. I have consulted Dr. H. Arbuckle of Boonton, N. J., a stockholder of the corporation, and he informed me on April 7, 1940, that when the books of the corporation were turned over to the controlling stockholders all the debts of the corporation were paid. Dr. Arbuckle further stated that he has received no part of the down payment of $2,800, nor any part of the additional $2,000 that was paid into the corporation by Mr. Heaney at $50 per month. Therefore, I am assuming that no distributions were made to the stockholders up to June 9, 1939. Therefore, as there were 144 shares of stock outstanding the shares had a fair value of $69.44 per share or a total of $2,013.76 for 29 shares, of which $33.33 per share represents cash held by the corporation, as of June 9, 1939, the date of the decedent's death.

Radio Keith Orpheum Corporation. See City Bank Farmers Trust Company, New York City.

Radio Securities Corporation. This corporation is located at 15 Exchange Place, Jersey City, N. J. The balance sheet of the company for the year ending Dec. 31, 1937, showed total assets of $32,300.99; $19,868.50 represents organization expense. On the liability side the accounts payable amount to $466.96, and unclaimed dividends on Class "A" Stock amount to $859.27. In the capital stock and surplus there is a deficit of $64,731.81. It would appear that the only value that exists at this time is the unclaimed dividends on the Class "A" Stock.

Railroad Credit Corporation. Washington, May 16.—A liquidating distribution of ½ of 1% of the fund contributed by railroads participating in the marshaling and distributing plan will be made on May 31, it was announced today by E. G. Buckland, President of Railroad Credit Corporation. The amount to be liquidated at this time totals $367,556. Of this amount $312,567 will be paid in cash and $54,988 will be credited on the indebtedness of carriers to the corporation. This will bring the total amount distributed to $58,073,998, or 79% of the original fund contributed by the carriers. Of this total, $30,591,894 will have been returned in cash and $27,482,104 in credits.

Railroad Equipment Co. Liquidated in 1899. The Series B76 and B80 Certificates were called for payment at par on Nov. 15, 1899, by the State Trust Company, New York City, which was succeeded by the Guaranty Trust Co., N. Y. City. All funds have been paid out.

Railway Co. General (N. J.). Stock exchanged for stock of the Victory Park Land & Improvement Co., Inc. (N. Y.).

Raleigh & Cape Fear Railway. See Norfolk Southern Railroad Company.

Raleigh & Southport Railway. See Norfolk Southern Railroad Company.

Ramer, A. M., Co. See First Trust Company, St. Paul, Minn.

Rand-Kardex Bureau, Inc. See Marine Trust Company, Buffalo, N. Y.

Randall Faichney, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Randolph-Macon Coal Co. See Central Hanover Bank & Trust Co., N. Y. C.

Rapid Transit Street Railway Company. See Fidelity Union Trust Co., Newark, N. J.

Raton Water Works Co. of New York. See United States District Court, Albuquerque, N. M.

Raven & Beacon Hill Gold Mining Company, Inc. It was reported on 12/10/36 that the stockholders of this company had approved the sale of its properties to the Elkton Co. for 400,000 shares of Elkton stock. The company was dissolved on Feb. 28, 1938. Confirmed by the Elkton Co., Box 86, Colorado Springs, Colo., In January, 1942.

Ray Consolidated Copper Company (Maine). Under decree of the Supreme Judicial Court of Maine, Portland, Me., Mr. Robinson Verrill of 57 Exchange St., Portland, Me., was appointed Liquidating Trustee of the corporation. Stockholders of this corporation are entitled to $15.95 per share upon surrender of the certificates to the Liquidating Trustee with proof of claim.

Ray-Jefferson Mining Company. See Monitor Mining Company.

Real Estate Trust Company, Philadelphia, Pa. Our records indicate the following:

ARKANSAS, OKLAHOMA & WESTERN RAILROAD. Property sold at foreclosure—proceeds not sufficient to pay the Receivers' Certificates, which were a lien ahead of the bonds. Certificates of Deposit for First Mortgage 6% Bonds have a decree of $132.75 per $1,000 certificate. Collect from the Real Estate Trust Co., Philadelphia, Pa.

LAFAYETTE (IND.) STREET RAILWAY. Bonds represented by C/D have a liquidating value of $650 per $1,000 certificate. Collect from the Real Estate Trust Company, Philadelphia, Pa.

WASHINGTON, ALEXANDRIA & MT. VERNON RY. The Real Estate Trust Co. of Philadelphia, Pa., made payments of $113.43 and $13.65 on each $1,000 First Mortgage 5% Bond due 1955, and $52.50 on each $1,000 C/D representing these bonds.

Realty Bond Company. See Wachovia Bank & Trust Company, Winston-Salem, N. C.

Realty & Commercial Co. Platt, Field & Taylor, attorneys, located at 120 Broadway, New York City, informed us in 1924, that this company was in liquidation, and that the First Mortgage Bondholders may receive 25% on their holdings.

Realty Foundation, Inc. See National City Bank of New York, N. Y. C., regarding payments on First Mortgage 5½% Coll. Bonds due 1938, and 6% Series A Bonds due 1938.

See Continental Bank & Trust Company, New York City, regarding payments of 6% Series B, C, D and E Bonds due 1938.

Realty Securities Co. See Title Guarantee & Trust Co., Brooklyn, N. Y.

Realty Trust Co., Atlanta, Ga. Trust Co. of Georgia, is probabaly paying the dividends on the Dividend Cfts. of this company.

Red River Valley Land & Dev. Co. First Cons. 6% Bonds, due 1930, received par. Gen. & Ref. 5% Bonds, due 1932, received stock of Westdale Farms, Inc., par for par.

Reeves Foundry Company. See Trenton Trust Company, Trenton, N. J.

Reforma Mining Co. of Delaware. See Guardian Trust Co., Cleveland, Ohio.

Regal Oil & Gas Co., Tulsa, Okla. (Delaware). Stock has a liquidating value of $2.00 per share. Collect from E. C. Benedict & Co., 71 Broadway, New York City. The final dividend was 11c per share, paid in 1938.

Reid-Cushion Land & Cattle Co. See Security First National Bank, Los Angeles, Cal.

Reinhardt Brewery Company, Limited. See Toronto General Trusts Corporation, Toronto, Ont.

Remington Rand, Inc. See

City Bank Farmers Trust Company, N.Y.C.

Marine Midland Trust Company of New York, N. Y. C.

Renfrew Manufacturing Co. See Old Colony Trust Company, Boston, Mass.

Reo Motor Car Co. Reorganized as Reo Motor, Inc., in Jan., 1940. It was reported that Voting Trust Certificates of Reo Motors, Inc., were mailed to stockholders of Reo Motor Car Co.

Replogle Steel Co. See Empire Trust Co., New York City.

Representative Trust Shares. See Chase National Bank, New York City.

Republic Brass Corp., Rome, N. Y. Name changed to Revere Copper & Brass, Inc.

Republic Building, Denver, Colo. Unstamped First Fee & Leasehold Bonds due 1928-40 may be presented to the Securities Service Corporation, 310 So. Michigan Ave., Chicago, Ill., for a payment of $33.57 on each $100 bond. The original bond issue put out by S. W. Straus & Company, dated Sept. 1, 1925, defaulted Sept. 1, 1933, and thereafter was reorganized. The new securities available were 15-Year 5% Accumulative S. F. First Mortgage Fee & Leasehold Income Bonds. The registrar is Securities Service Corporation, Chicago, and the paying agent is International Trust Company, Denver, Colo.

Republic Fire Insurance Company. See City Bank Farmers Trust Company, N. Y. C.

Republic Gas Corp. Acquired by Republic Natural Gas Co., under plan approved in 1935. Each $5.00 par value of pfd. exchanged for one share of common of new company. Each 15 shares of common exchanged for one share of new common.

Republic Motor Truck Co., Inc. (New York). See Bankers Trust Co., New York City.

Republic National Bank, St. Louis, Mo. Mr. J. A. Lewis, V.-Pres. of the Franklin Bank, St. Louis, Mo., who was formerly Pres. of the Republic National Bank, informed us in 1925 that the bank was in liquidation and that a dividend of 10% had been paid, and expected to pay 30% more.

Republic Producing Company (Del.). The Middle States Petroleum Corporation, 170 Broadway, New York City, informed us as follows on Dec. 1, 1941:

Reference is made to your telephone call Nov. 25th, in which you stated that you had been requested by a client to advise him on what date the common stock of the above corporation became valueless. Republic Producing Company was a subsidiary of this corporation.

It seems probable to us that the appropriate date for your purpose would be that on which the stockholders adopted the necessary resolutions providing for the dissolution of the corporation, which was Jan. 16, 1936. The Certificate of Dissolution of the corporation was filed with the Secy. of State of the State of Delaware on Jan. 25, 1936, and thereafter the officers and directors proceeded to distribute the assets of the corporation to the holders of its $100 par value preferred stock. The fourth and final dividend in liquidation was paid on June 7, 1939. The liquidating dividends aggregated $6.112285625 on each share of the preferred stock. It is, therefore, obvious that the assets of the corporation, as of the date of dissolution, were insufficient to permit the making of any payment with respect to the common stock.

Research Investment Corp. Common stock liquidated at $31 per share.

Reybarn Co., Inc. On Oct. 27, 1938, the stockholders approved the dissolution of this investment company which had investments of $2,549,910. In Dec., 1938, a liquidating dividend of $2.50 per share was declared.

Reynolds Investing Company, Inc. Press report, April 20, 1940: Holders of securities of the Reynolds Investing Company, Inc., must vote before May 20 on a plan for reorganization approved yesterday in Newark, N. J., by Judge Guy L. Fake of the United States District Court. The program previously had been reported as "fair and equitable and feasible" by the Securities

Reynolds Investing Company, Inc. (cont.)
and Exchange Commission. Votes are to be received by the referee in bankruptcy, John Grimshaw of Jersey City. According to an announcement by John Gerdes and James D. Carpenter, Jr., the Trustees, the name of the company would be changed to the Reynolds Realization Corporation. The plan proposes complete liquidation of the assets of the company in six years, with holders of the old Debentures in control. Proceeds of the liquidation would be distributed among the holders of the old Debentures, the old Preferred Stock and the old Common Stock according to strict legal priorities. The company would hold all property and assets except claims in its favor. These would be retained and enforced by the Trustees, who would pay the net proceeds to the company.

The reorganized company would have its capitalization in $3,439,900 of 5 Per Cent Debentures due on April 1, 1946; 9,915 shares of new Preferred Stock of $10 par value, entitled in liquidation to $145 a share, and 178,786 shares of new Common Stock of 50c par value. All reorganization expenses and all allowed claims of creditors (other than Debenture holders) would be paid in full in cash immediately. Each holder of an old Debenture would receive the same amount in a new Debenture. Holders of old Preferred Stock would receive Class A Liquidation Voting Trust Certificates, entitled to $145 each before any payment is made to the holders of Common Stock. Dividends on the old Preferred are $45 in arrears. Holders of the old Common Stock would receive Class B Liquidating Voting Trust Certificates at the rate of 1 for each 10 shares of old stock. The company would be dissolved in 1946 unless all Debentures and Preferred Stock should have been paid or redeemed by then and a majority of the Common stockholders should vote against dissolution.

In the first year of the plan, Directors representing the Debentures would be Dean Langmuir, G. Vernor Rogers and Samuel S. Rodman. Richardson Morris would represent the Preferred Stock, and Edwin H. Woarms, the Common. Holders of the Debentures would elect a majority of the Board until asset value of outstanding Debentures was more than 200% of principal and unpaid interest and until principal amount of outstanding Debentures was less than $750,000. Thereafter the Debentures would elect two Directors, the Preferred, two, and the Common, one. The plan provides restrictions on the power of the directors to sell certain securities, demanding that specified market prices be reached. The Directors may invest only in the company's own Debentures until they have been retired; thereafter only in its Preferred Stock. The plan showed causes of action in favor of Reynolds Investing with a face amount of more than $3,000,000, readily marketable securities with a market value of $1,048,156 on Jan. 19, and not readily marketable securities with a nominal market value of $2,031,226 on the same date. See Reynolds Realization Corporation.

Reynolds Realization Corporation (formerly known as Reynolds Investing Company, Inc.), 15 Exchange Pl., Jersey City, N. J. Dec. 15, 1942. To the Registered Owners of 5% Debentures, due April 1, 1946, of Reynolds Realization Corporation, issued under indenture dated Oct. 1, 1940:

Since the mailing of copies of the enclosed tender notice, dated October 1, 1942, to holders of Debentures, the maximum amount of cash to be paid in settlement of the Virginia litigation has been determined. However, the net amounts actually receivable by Reynolds Realization Corporation from the settlement of its New York and Virginia litigation will continue to be undetermined until all allowances for services by the attorneys in the New York litigation, by the attorneys and accountants in the Virginia litigation and by the Trustees since July 1, 1940, are fixed by the United States District Court for the District of New Jersey. The Board of Directors of your corporation feels that you should have the information set forth in this letter, since it has important bearing on the desirability of tendering your Debentures for purchase as permitted by the Plan.

The Virginia actions against Richard S. Reynolds and Richard S. Reynolds, Jr., have been settled and the settlement has been approved by the United States District Court for the District of New Jersey. Pursuant to such settlement, Mr. R. S. Reynolds has agreed to pay to certain litigants an aggregate of $400,000. Of this amount the Trustees of Reynolds Investing Company, Inc., Debtor, are entitled to receive after adjustments of certain rights between such Trustees and other persons interested in such settlement, only $205,000 payable over a period of 5 years as follows:

18¾ of $205,000—$38,437.50 upon the execution of the agreement of settlement on Oct. 10, 1942, and the balance in 5 instalments, the first 4 in the amount of 12½%—$25,625 each at the end of the first, second, third, and fourth years, respectively from Oct. 10, 1942, and the fifth instalment on or before Oct. 10, 1947, in the amount of 31¼%—$64,062.50, with interest payable quarterly on unpaid balances at the rate of 2% per annum from the date of the closing of such agreement, Dec. 8, 1942.

The payments to be made within the five years from Oct. 10, 1942, are secured by the deposit of various securities, insurance policies and obligations of the members of the family of Mr. R. S. Reynolds. However, the settlement agreement does not require the deposit of additional security in the event the present collateral becomes inadequate.

This settlement concludes all litigation against former stockholders and directors of Reynolds Investing Company, Inc.

In addition to the amounts payable by Mr. R. S. Reynolds, the Trustees have not yet received the $150,000 resulting from the C. K. Reynolds settlement in New York, which sum is held in escrow against certain liens asserted by the Trustees' attorneys in the New York actions. The New York courts have fixed the amount of such fees and attached a lien to the New York judgments in the amount of $102,750 plus interest at 6% from Nov. 27, 1941. The Trustees are contesting these fees and this lien in the New York courts. Because the allowances to attorneys and accountants in the litigation and the allowances of the Trustees have not been determined, it is

Reynolds Realization Corporation (cont.)

impossible at this time to predict the final amount of the net proceeds to be received by Reynolds Realization Corporation from such settlements.

The Plan of Reorganization was predicated on the fact that these causes of action were "in a face amount in excess of $3,000,000." The estimated small net recoveries are exceedingly disappointing. If any defaults occur under the settlement agreement with Mr. R. S. Reynolds they will result in further delays in the receipt of the amount of such recoveries by the Corporation.

As of the close of business on December 11, 1942, your Corporation had repurchased Debentures in the principal amount of $928,300 of which all but $1,000 of Debentures had been received at the close of business on that day. The total amount of Debentures originally outstanding on Nov. 18, 1940, when your Board of Directors received the major portion of the assets of the Corporation from the Trustees, was $3,439,900. The amount of Debentures remaining outstanding after subtraction of the Debentures so purchased was $2,511,600.

At the close of business on Dec. 11, 1942, there remained on deposit with The Commercial National Bank and Trust Company of New York $250,729.16 which can be used only for the purchase of Debentures and there are additional funds of the Corporation at the present time which can also be used for this purpose. Should you desire to tender your Debentures you may do so on the form of tender attached to the notice enclosed herewith, by executing and mailing such tender to the Corporation's office. If the Corporation elects to purchase such Debentures you will receive an acceptance.

Debentures may be tendered at "80% of the asset value" flat, as computed on the day tender is received by the Corporation. Tender may also be made at a price for such period as you may designate up to April 1, 1943. In the latter case the Corporation may elect to accept your tender of Debentures if and when 80% of the "asset value" is equal to, or exceeds, such designated price.

The value of the securities in the Corporation's portfolio is calculated at the close of the market each day that tenders are on file, the method used in such computation being that required by the Indenture. As of the close of business Dec. 11, 1942, 80% of the asset value, so computed according to company figures, amounted to $411.80 per $1,000 Debenture. This computation does not include any of the possible net recoveries from the Clarence K. Reynolds and Richard S. Reynolds settlements as any balances will probably not be paid to the Corporation until the various fees and allowances for attorneys and Trustees have been determined and deducted.

The Corporation's office will be glad to furnish any additional information which you may desire, either by telephone (Jersey City-Bergen 4-1972) or by mail.

By order of the Board of Directors, Reynolds Realization Corporation, by Samuel S. Rodman, president.

(The following is a copy of a letter received by Reynolds Realization Corporation. The information in this letter may be useful to any holders of Class B Liquidation Voting Trust Certificates or of common stock of Reynolds Investing Company, Inc., or of Reynolds Brothers, Inc., in the event any such holder wishes to apply for refund incident to loss in year 1940 due to the worthlessness of the common stock of Reynolds Realization Corporation in that year.)

TREASURY DEPARTMENT
Internal Revenue Service
Newark, N. J.
Office of Internal Revenue
Agent in Charge
Newark Division
1180 Raymond Boulevard
Refer to: REV:RAB

January 20, 1943

Reynolds Realization Corporation
15 Exchange Place
Jersey City, N. J.
Att.: Mr. James W. Grady

Sirs:

Reference is made to your letter of Dec. 10, 1942, addressed to the Collector's office, said letter having been forwarded to this office for reply.

The issue which you raise pertaining to the worthlessness of common stock of the Reynolds Investing Company, Inc., was made the subject of an examination by this office in October, 1941, as a result of which the following determination was made:

> "The common stock became worthless on June 17, 1940, when the plan of reorganization was confirmed and the company went into liquidation. The market value of the net assets of the corporation as of December 31, 1940, was approximately $2,012,000. The net assets necessary to meet the debenture liability and preferred stock claim is $4,877,575 as of Dec. 31, 1940. In the liquidation of the corporation, it does not appear reasonable to assume that the net assets will increase approximately $2,865,000, the amount necessary before there may be any recovery for the common stockholders."

Under the circumstances, it is not reasonable to assume that the liquidation operations of the Reynolds Realization Corporation will result in creating an equity for the former common stockholders of the Reynolds Investing Company, Inc. As expressed in Sterling Morton 38 BTA 1270, "The stock obviously has no liquidating value, and since the limits of the corporation's future are fixed, the stock, likewise, can presently be said to have no potential value."

In further reference to your letter of Dec. 10, 1942, you wish to know if the determination of the worthlessness of the common stock in 1940 does not conflict with the Treasury Department ruling in the form of a letter dated Aug. 4, 1941, which emanated from Washington and was in direct reply to a letter which had previously been sent to the Treasury Department. The answer is in the negative since that ruling merely applied the provisions of Section 112 of the Internal Revenue Code and pertains only to the question of the taxable status of a reorganization in its entirety and the security exchanges resulting therefrom. The question of the

Reynolds Realization Corporation (cont.) worthlessness of shares of stock to their owners is a question of fact and interpretation under the provisions of Section 23 of the Internal Revenue Code pertaining to losses. In general, losses due to the worthlessness of stock must be taken in the year sustained, and, in the opinion of this office, the loss was sustained and common stock of Reynolds Investing Company, Inc., became worthless in 1940 when the company ceased active business and went into liquidation.

Respectfully,
R. O. THORNTON
(Internal Revenue Agent in Charge)

Reynolds, R. J., Tobacco Company. See City Bank Farmers Trust Company, New York City.

Rhine Westphalia Electric Power Company. See City Bank Farmers Trust Company, New York City.

Rhode Island Hospital Trust Company, Providence, R. I. Reported to us as follows on December 26, 1941 and completed the list on April 4, 1942:

In reply to your invitation to list with you information regarding unclaimed funds, we are pleased to give you the following information which may be included in your publication: Rhode Island Hospital Trust Company, Providence, Rhode Island, has funds with which to pay the following:

GOFF, D., & SONS, INC. The First Mortgage 7% Bonds due 1930 have a liquidating value, payable at the Rhode Island Hospital Trust Company, Providence, R. I.

GORHAM MANUFACTURING COMPANY. Funds held to redeem fractional share warrants of first preferred stock at $35 per one quarter share.

M. B. C. COMPANY. The following liquidating dividends were paid on the preferred stock—payable at the Rhode Island Hospital Trust Company, Providence, R. I., $2.50 per share on Jan. 6, 1936; $1.25 per share on Sept. 17, 1936.

MOUNT HOPE BRIDGE COMPANY. Funds held to pay proceeds of liquidation to holders of 7% Debentures due December 1, 1952 with June 1, 1931 and subsequent coupons attached at $9.83 per $1,000 face amount. Coupons due prior to June 1, 1931 redeemable at 31c each.

MOUNT HOPE BRIDGE COMPANY. Funds held to pay proceeds of liquidation on $1,500 6½% bonds due December 1, 1957 with December 1, 1931 and subsequent coupons attached at the rate of $304.92 per thousand—$457.38.

MYSTIC ELECTRIC AND GAS LIGHT COMPANY. Funds held to pay 5% bonds due November 15, 1918, numbered 56, 57, 60, 61 and 70 at $100 each—$500.

THE NARRAGANSETT COMPANY. $1,000 face amount collateral trust temporary 5% bond due January 1, 1957 which should be exchanged as of January 1, 1931, for $1,000. The Narragansett Electric Company, first mortgage, series A, 5% bond due January 1, 1957, which in turn was called for payment July 1, 1931 @ 102½—$1,025. Interest thereon July 1, 1928 to July 1, 1931, $175. Total $1,200.

THE NARRAGANSETT ELECTRIC COMPANY. $1,000 face amount first mortgage Series A, 5% bond due January 1, 1957, called for payment July 1, 1936 at 102—$1,020.

Rhode Island Hospital Trust Co. (cont.)

THE NARRAGANSETT ELECTRIC COMPANY. Temporary bond numbered 986, face amount $1,000, of Series B first mortgage 5%, due January 1, 1957, which should have been exchanged for a definitive bond which in turn was called for payment July 1, 1936 at 102—$1,020. Interest to July 1, 1936, $225. Total $1,245.

NARRAGANSETT ELECTRIC LIGHTING COMPANY. Davis & Davis, brokers, located at Providence, R. I., reported in Dec., 1926, that this company was a party to a merger of Public Utilities at that time, and the stock could have been liquidated at $87 per share. The Capital Stock has a liquidating value, payable at the Rhode Island Hospital Trust Company, Providence, R. I.

NATIONAL PROTECTION COMPANY. A dividend in liquidation was declared on the Certificates of Participation on Oct. 22, 1936, payable at the Rhode Island Hospital Trust Company, Providence, R. I.

PAWTUXET VALLEY ELECTRIC STREET RAILWAY COMPANY. Funds held to pay $200 face value first mortgage 5% bonds due July 1, 1933, $48.78. Funds held to pay coupon thereon due July 1, 1919, $1.22.

QUEEN DYEING COMPANY. Bond No. 64, face amount $1,000 5% due July 1, 1934, exchangeable for new bond in the face amount of $985.00 5%, due July 1, 1944, and $15 payment on account of principal, also accrued interest to July 1, 1934 in the amount of $75, also interest on new bond payable Apr. 1, 1940, $22.64 plus 62.261—4/1/42.

RHODE ISLAND SUBURBAN RY. CO. The First Mortgage Bonds have a decree value of $240.38 per $1,000 bond. The coupons due July 1, 1919, and Jan. 1, 1920, each received $4.81 per coupon. Collect from the R. I. Hospital Trust Company, Providence, R. I.

WAUREGAN-QUINEBAUG MILLS, INC. Funds held to pay outstanding fractional share warrants of preferred and common stock at the rate of 50c per 1/10 share preferred and 5c per 1/20 share common stock.

WESTMINSTER BANK, Providence, R. I. Liquidated by Rhode Island Hospital Trust Co. of Providence, R. I.

Rhode Island Perkins Horse Shoe Co., Pawtucket, R. I. Dissolved 1917. The company paid the following dividends in liquidation on the preferred stock: First, $10 per share on Oct. 18, 1917; Second, $5.00 per share on Nov. 22, 1917. Possibly more were paid.

Rhode Island Securities Co. Stock has a liquidating value of $80 per share.

Rhode Island Suburban Ry. Co. See Rhode Island Hospital Trust Co., Providence, R. I.

Ricaby Mount Vernon Realty Co., Inc. See Marine Trust Company, Buffalo, N. Y.

Richfield Oil Company of California. See City Bank Farmers Trust Company, New York City.

Richland Coal Company. See Fidelity-Philadelphia Trust Co., Philadelphia, Pa.

Richmond-Ashland Railway Company. First Mtge. 6% Bonds. Williams, Mullen & Hazelgrove, attorneys, located at 1001 E. Main St., Richmond, Va., informed us as follows on Jan. 11, 1943: ". . . In the suit of L. W. Bray and others v. Richmond-Ashland Railway Company in the Circuit Court of the City of Richmond, Va., there was a foreclosure and distribution to the bondholders of $37 per $100 Bond. $14,200 of these bonds have never been presented and proved and the whereabouts of the persons entitled to the money is unknown. The total issue of bonds outstanding was $161,500."

Richmond & Alleghany R. R. Property foreclosed. The First and Second Mortgage Bonds were exchanged for securities of the Chesapeake & Ohio Ry.

Richmond Railway & Electric Co. Bonds with July 1, 1900, coupons attached, were deposited with the Merchants Trust Company of New York City, and received bonds of the Richmond Passenger & Power Co., bond for bond.

Richmond, York River & Chesapeake R. R. The First Mortgage Bonds due 1894 were purchased by the New York Guaranty & Indemnity Co. at par. The Second Mortgage Bonds were extended to 1893. Stockholders received for each old share, 120% in new preferred stock of the Richmond Terminal Co.

Rico Mining Co. See New York Trust Co., New York City.

Ridgefield and New York Railway Company. See Connecticut, State of, The Treasurer, Hartford, Conn.

Ridgewood Gas Company. See Fidelity Union Trust Co., Newark, N. J.

Riding & Driving Club of Brooklyn. See City Bank Farmers Trust Co., New York City.

Riker-Hegerman & Co. May be same as Corporation for R and H Stock, which see.

Rio Grande Oil Co. (Del.). Sold its assets to the Consolidated Oil Corporation in Sept., 1932, on the basis of 4/10 of a share of Cons. Common for one share of Rio.

Rio Grande Oil Co. (Texas). Properties and assets were transferred to Richfield Oil Corp. in 1937. New stock was issued to bondholders of old company.

Rio Pluma Orchard Company. See Bank of America N. T. & S. A., San Francisco, Calif.

Riordan Co., Ltd. See First National Bank, Boston, Mass.

Ritz-Arlington Trust. See National Shawmut Bank, Boston, Mass.

Riverhead Bond & Mortgage Co. Stock has a liquidating value of $2.75 per share.

Riverside Drive and 193rd St. Bldg. See Roerich Museum under Manufacturers Trust Co., New York City.

Riverside Forge & Machine Co. Being operated as a Division of the Pittsburgh Forgings Co.

Riverside Plaza Corporation. First 6's due 1950. Secured 7's due 1940. The First Mortgage Trustee instituted proceedings to foreclose the first mortgage and was sold on April 7, 1933. The undepositing First Mortgage bondholders were entitled to $114.37 per $1,000 bond. The undepositing First Mortgage bondholders who took the above cash payment may deduct the difference as a loss for the year 1933. These second mortgage bonds that were not deposited became worthless in 1933 as they no longer had any equity. Those first and second mortgage bondholders who deposited their bonds with the reorganization committees have not as yet suffered a loss as the hearing on the reorganization plan submitted was not held until Sept. 5, 1935. This plan provided that new securities would be issued in exchange for first and second mortgage bonds. It is probably a question of law whether a depositing Second Mortgage bondholder may deduct a loss on his certificate of deposit for the year 1933. However, it is our opinion that a depositing Second Mortgage bondholder may not deduct his investment as a loss until he either sells his certificate or is wiped out entirely. In this case the depositing Second Mortgage bondholder has a chance of obtaining new securities. The First Mortgage bondholders who did not deposit their bonds may only take a loss on said bonds in the year 1933, when said property was foreclosed and they were entitled to receive only $114.73 per $1,000 bond. (1935.)

Roberts, L. R., Typewriter Co. See New York Trust Co., New York City.

Rochester Capital Corporation. Dissolved 2/21/40. One share of Chemical Fund, etc., stock was given for each share of Rochester.

Rochester Knights of Columbus Bldg. Assn. See Union Trust Company, Rochester, N. Y.

Rochester Mercantile Properties, Inc. See Union Trust Company, Rochester, N. Y.

Rochester, Syracuse & Eastern R. R. In a report filed by the Receiver with Justice Hubbs in the Supreme Court, Syracuse, N. Y., it was estimated that the bondholders would receive $305 per $1,000 bond. We understand that the Rochester & Syracuse Liquidating Co., Syracuse, N. Y., made another payment on the bonds.

Rochester & Syracuse R. R. Co., Inc. See First Trust & Deposit Company, Syracuse, N. Y.

Rochester Trust & Safe Deposit Company, Rochester, N. Y. Our records indicate the following:

NEW YORK STATE RAILWAYS. The First Consolidated Mortgage Bonds with coupons of April 1, 1930, and subsequent attached, have value with the Rochester Trust & Safe Deposit Company, Rochester, N. Y.

Rochester Water Co. The 5% Bonds due 1917 received par at the Fidelity Trust Company, Portland, Me. This bank is now in the hands of Robert Braun, Conservator, Portland, Me.

Rockford, Beloit & Janesville R. R. Reorganized as Rockford, Beloit & Janesville Ry., an Illinois corporation. Holders of the First Mortgage 5% Bonds received 3 shares of preferred and one share of common stock of the new company for each $1,000 bond at the Central Trust Company, Chicago, Ill. This account was closed in 1937. We refer you to Rockford, Beloit & Janesville Ry. for further information.

Rockford & Freeport Electric Railway Co. We understand that Mr. T. M. Ellis of Beloit, Wis., made a payment of $105 on each $1,000 First 5% Bond due 1923 Ext. to 1930.

Rockford & Interurban Railway. See

First Wisconsin Trust Company, Milwaukee, Wis.

Winnebago County, Rockford, Ill. (County Treasurer).

Rockford, Rock Island & St. Louis R. R. The Frankford (Germany) Committee of Bondholders declared a dividend of 13% from the proceeds of the sale of the road on Jan. 19, 1878. Another record disclosed that Henry W. Bishop, Master in Chancery, United States District Court held funds for the First Mortgage Bonds as of Feb. 19, 1876.

Rockford, Rock Island & St. Louis Railroad Company. First Mortgage 7% Bonds due Aug. 1, 1918. The United States District Court at Chicago, Ill., informed us as follows on May 15, 1942:

"In reply to your letter of May 14, 1942, wish to advise you that the Rockford, Rock Island & St. Louis Railroad Company is a branch of the Chicago, Burlington and Quincy Railroad.

I have transmitted your letter to the Legal Department of the above railroad for the correct information concerning bond held by your client."

The Chicago, Burlington & Quincy Railroad Company, Chicago, Ill., informed us as follows on May 19, 1942:

"Your letter of May 14th to the United States District Court, Chicago, in connection with bond of the Rockford, Rock Island & St. Louis RR Co. due 1918, has been referred to me.

All the property of that Company was mortgaged in 1868 to the Union Trust Company of New York; in 1875 the mortgage was foreclosed and as of date May 18, 1876, all the railroad and property of that Company was conveyed by a Master's Deed in the foreclosure proceedings to Heyman Osterberg as Trustee, who purchased the entire property for $1,320,000 which sum, together with $2,502.91 interest thereon, was paid into the Circuit Court of the United States for the Northern District of Illinois. After payment of certain specified claims (which were given preference to and priority over the holders of other bonds and coupons secured by the aforesaid mortgage) was made out of the proceeds of the sale, the balance was ordered to be paid 'pro rata of the amount remaining due and unpaid upon all said bonds of both series and the coupons belonging to the same, and the certificates of indebtedness issued in lieu of any of said coupons, in proportion to the said amounts remaining due and unpaid thereon respectively'; hence, the obligations of the old Company have no value unless you find that the Court is still holding some of the proceeds of the sale."

Roerich Museum (Riverside and 193rd St. Bldg.). See Manufacturers Trust Co., New York City.

Roger Williams Realty Co. See Industrial Trust Company, Providence, R. I.

Rogers Brown Iron Co. The Central Trust Company, located at Chicago, Ill., made a payment of $400 on each $1,000 Gen. & Ref. 7% Bond due 1942. Successor Fiduciary—Edward O. Tudor, 10 So. LaSalle St., Chicago, Ill.

Rogers, Wm. A., Ltd. Sold to Oneida Community, Ltd. The preferred stock was liquidated at $100 per share and the common at $72 per share.

Roherstown, Landisville & Mt. Joy Street Ry. Merged into Conestoga Transportation Co. Stock exchanged share for share.

Rolls Royce of America, Inc. See New York Trust Company, New York City.

Roosevelt Hotel in Hollywood. First 6½% Bonds due 1928-43 have a decree value of $153.73 per $1,000 bond.

Rosin & Turpentine Export Co. This company was liquidated by the American International Corporation at approximately its book value.

Ross Stores, Inc. 6½% Bonds due 1939-46. See Ross Yonkers Corp.

Ross Yonkers Corporation. See City Bank Farmers Trust Company, New York City.

Rossman Corporation. See Bank of the Manhattan Company, New York City.

Rossville Commercial Alcohol Corp. See City Bank Farmers Trust Co., N. Y. C.

Roswell Gas & Electric Co. See Guaranty Trust Company, New York City.

Roxburgh Chestnut Hill & Norristown Ry. Bonds have a decree value of $42.5256 per $1,000 Bond.

Royal Trust Company, Halifax, Nova Scotia. Informed us on Jan. 6, 1943, the following accounts showing unclaimed balances which are available for distribution:

BRAS D'OR LIME COMPANY, LIMITED. Unclaimed Bonds Account, $269.96.

CAPE BRETON ELECTRIC COMPANY, LIMITED. The First Mtge. 5% Bonds, due 1932, have a decree value on unstamped bonds of $767.44 per $1,000 Bond. Paid by the Royal Trust Company, Halifax, N. S. All bonds paid off in 1931.

CHARLOTTETOWN ELECTRIC COMPANY, LTD. Coupon Acct. No. 23, $15.

CLYDE AND SISSIBOO PULP COMPANY LIMITED. Coupon Account, $178.75.

MARITIME ELECTRIC COMPANY, LIMITED. Coupon Account No. 16, $3.

ST. STEPHEN AND CALAIS LIGHT, HEAT & POWER CO., LTD. **Coupon** Account No. 24, $3.

TULPIN SILVER BLACK FOX CORPORATION. $818.60. The liquidating dividend is $4.52 per $100 Bond, which must have April, 1916, and subsequent coupons attached.

Royal Trust Company, Montreal, Quebec. Our records indicate the following:

PRINCE RUPERT HYDRO-ELECTRIC CO., LTD. The Royal Trust Company, Trustee, Montreal, Que., distributed the first and final liquidating payment of 4¾% of the face value of the First Mortgage Bonds.

Royal Trust Company, Toronto, Ontario. Our records indicate the following:

ZIMMERKNIT CO., LTD. Final liquidating dividend, one share of York Knitting Mills, Ltd., for each share held. Collect from Royal Trust Co., Toronto, Ont.

Royal Trust Company, Victoria, B. C. We were informed as follows:

TIDEWATER COPPER COMPANY. We received the following from E. J. N. Mitchell, Secretary of the Royal Trust Company, Victoria, B. C., Canada. "The following is a list of bonds which, if presented through us to the Registrar of the Supreme Court of British Columbia, would produce a payment of 18⅓% of their par value, subject to the fees of the solicitors who have been handling this transaction and some small collection fee which we would have to charge: Nos. C2, 3, 4, 5, 6, 8, 9, 10, 11, 13, 14, 32, 33, 77, 78, 99, 100 at $100 each face value; D6, 7, 8, 17, 20, 21, 26, 27 at $500 each face value; M156 at $1,000 face value." (Nov. 26, 1938.)

Rubay Company. The firm of attorneys, M. B. & H. H. Johnson, located at Union Trust Bldg., Cleveland, Ohio, informed us on March 4, 1937, that they had charge of the liquidation of this company some 11 years ago and paid the stockholders $3.50 and $3.00 per share in liquidation. These payments were stamped on the Certificates. If the shares are stamped showing that the above payments were received, they have no further value.

Russell Bros., Inc. See Syracuse Trust Company, Syracuse, N. Y.

Russian Extension Stock. See Western Union Telegraph Co., N. Y. C.

Rutland Street Railway Co. We received the following letter from the State of Vermont: "Relative to the Rutland Street Railway Company, it would seem from the provisions of No. 303 of the Acts of 1908 that this corporation together with certain other corporations had been united and consolidated into a corporation to be known by the name of Rutland Railway Light and Power Company. On Feb. 27, 1939, there was filed in this office and in the office of the Commissioner of Taxes a Certificate of Dissolution of the Rutland Railway Light and Power Company under the provisions of Section 1008-9 of the Public Laws. This certificate was sworn to by Albert A. Cree and W. Johnston, Jr., Directors of Rutland Railway Light and Power Company of Rutland, Vt."

No. 303 of the Acts of 1908. An Act relating to uniting the Rutland Railway Light and Power Company, the Rutland Street Railway Company, the Peoples Gas Light Company, the Rutland City Electric Company, the Chittenden Power Company, and the Vermont Internal Improvement Company.

It is hereby enacted by the General Assembly of the State of Vermont:

Section 1. All acts and contracts whereby the Rutland Street Railway Company, the Peoples Gas Light Company, the Chittenden Power Company, and the Rutland City Electric Company united and consolidated with the Vermont Internal Improvement Company, under and in pursuance of the power and authority conferred by section 5 of No. 277 of the acts of 1902, and other acts relating to such consolidation, and all agreements in relation thereto made by said companies, are hereby confirmed and declared legal and binding upon all parties thereto, and all acts heretofore done under and by virtue of such consolidation or such agreements in respect thereto, and all deeds, mortgages, bonds, contracts and other obligations entered into under the name of the Rutland Railway Light and Power Company, are hereby confirmed and declared legal and binding upon said companies.

Sec. 2. All of the charter rights, franchises, powers and privileges conferred upon the Rutland Street Railway Company under and by virtue of No. 181 of the acts of 1882, and by all existing amendments thereof, upon the Peoples Gas Light Company under and by virtue of No. 60 of the acts of 1862 and No. 12 of the acts of 1867, and all existing amendments thereof, upon the Vermont Internal Improvement Company under and by virtue of act No. 277 of the acts of 1902, and all existing amendments thereof, upon the Chittenden Power Company under and by virtue of the articles of association for the voluntary formation thereof, and upon the Rutland City Electric Company under and by virtue of the articles of association for the voluntary formation thereof, except as herein otherwise provided, are hereby continued in force and conferred upon the Rutland Railway, Light and Power Company, and said companies so united and consolidated shall hereafter be known by the name of the Rutland Railway, Light and Power Company, and have full right to sue and be sued, make and enter into contracts, and do and perform any act or thing that might or could heretofore have been done by any or either of said companies under the name and style aforesaid, and each of the aforesaid constituent companies shall cease to exist as separate and independent companies.

Sec. 3. The records of the above-named corporation heretofore kept shall remain in the custody of the Rutland Railway, Light and Power Company, and form a part of its records, and the capital stock of said constituent companies shall be cancelled and certificates of stock issued therefor shall be in the name of the Rutland Railway, Light and Power Company; and all the property of said several companies shall belong to and may be conveyed by the Rutland Railway, Light and Power Company in its name, and it shall be liable for all debts and obligations, of said several constituent companies and the consolidation agreements filed with the Secretary of State, are hereby confirmed and shall be kept on file by the Secretary of State as required in case of articles of association by voluntary association.

Sec. 4. The Rutland Railway, Light and Power Company is hereby empowered to make and file in the clerk's office of any town or city wherein said corporation owns real estate, water powers or flowage rights, maps or plans with written descriptions of boundary lines and elevations and points designated in any and all of its deeds of conveyance, or in those of its predecessors in title, or in the companies of which it is composed, by reference to any permanent monuments, or otherwise, for the purpose of determining such boundaries or elevations. Such plans and written descriptions shall be verified by an affidavit signed by one or more civil engineers residing in this state, and the president or clerk of such corporation, stating that such boundaries and elevations are, to the best of their judgment, knowledge and belief correctly located according to the description contained in said deeds. Such maps, plans and written descriptions shall be prima facie evidence in court of the character and location of all such boundaries and elevations.

Sec. 5. This act shall take effect from its passage.

JOHN A. MEAD,
President of the Senate.
THOMAS C. CHENEY,
Speaker of the
House of Representatives.
Approved Nov. 18, -08.
GEORGE H. PROUTY,
Governor.

S

S. S. & L. P. Corporation (The Envoy). See Manufacturers Trust Co., New York City.

Sacramento Medico Dental Bldg. First 6½% Bonds due 1930-42 have a decree value of $269.40 for the 1933 maturity and $282.63 for all other maturities.

Safe Deposit & Trust Company of Baltimore, Baltimore, Md. Reported to us as follows on Dec. 29, 1942:

ARNOLD, J. RAY, CYPRESS COMPANY. First and General Mortgage 6½% S. F. Bonds due Jan. 1, 1939. Property foreclosed June 18, 1934. Certificates of Deposit outstanding in hands of public $7,000. Bonds outstanding in hands of public $11,000. The Safe Deposit & Trust Company of Baltimore, Md., holds funds for payment to holders of Certificates of

Safe Deposit & Trust Co., Baltimore (cont.)
Deposit at the rate of $92 per $1,000 certificate. There are funds in the United States District Court for the Southern District of Florida, at Jacksonville, Fla. Consolidated Cause No. 1535 TEq, for payment to undeposited bondholders at the rate of $56.52 per $1,000 bond.

ARNOLD, J. RAY, LUMBER COMPANY. First Mortgage 6½% Bonds due Dec. 1, 1937. Property foreclosed June 18, 1934. Certificates of Deposit outstanding in hands of public $3,000. Bonds outstanding in hands of public $27,500. The Safe Deposit & Trust Company of Baltimore, Md., holds funds for payment to holders of Certificates of Deposit, $7.60 per $1,000 certificate. There are funds in the United States District Court for the Southern District of Florida, Jacksonville, Fla., Consolidated Cause No. 1535 TEq, for payment to undeposited bondholders at the rate of $16.86 per $1,000 bond.

BROOKLYN POST OFFICES, INC. (First Mortgage Coll. Lien 5½% S. F. Bonds Series "D" due Sept 1. 1937.) The Safe Deposit & Trust Company of Baltimore, Md., informed us that there are $1,500 of bonds outstanding that have not been presented for endorsement extending bonds to 1949 and collection of interest payable to Nov. 1, 1942, amounting to 33%. The same bank also holds $27.50 for payment on outstanding coupons.

CHARLESTON INTERURBAN RAILROAD COMPANY. The Safe Deposit & Trust Company of Baltimore, Md., holds $17.50 of unclaimed funds for payment on certain outstanding coupons of the 7% Coll. Bonds due Mar. 1, 1937, that have not been presented for collection.

CONSOLIDATED RAILWAYS LIGHT & POWER COMPANY. The Safe Deposit & Trust Company of Baltimore, Md., holds $32.50 representing unclaimed funds for payment on outstanding coupons of the First Mortgage 5% Bonds due July 1, 1932, that have not been presented for collection.

ELBERTON & EASTERN RAILROAD CO. Mortgage foreclosed Feb. 5, 1934. The Safe Deposit & Trust Company of Baltimore, Md., holds $126.25 of unclaimed funds for payment on certain outstanding coupons of the First 5% Bonds due Feb. 1, 1942, that have not been presented for collection.

MARTINSBURG COMMUNITY HOTEL COMPANY. Mortgage foreclosed July 29, 1933. The Safe Deposit & Trust Company of Baltimore, Md., holds $65 of unclaimed funds for payment on certain outstanding coupons of the First Mortgage 20-Year 6½% S. F. Gold Bonds due June 1, 1945 ($6,000 of bonds outstanding) that have not been presented for collection. The distribution on the principal of the bonds was paid by the Mercantile Trust Co., of Baltimore, Md.

MONONGAH GLASS COMPANY, Fairmont, W. Va. Mortgage foreclosed 1936. The Safe Deposit & Trust Company of Baltimore, Md., holds $192.50 of unclaimed funds to pay on certain coupons of the First Mortgage S. F. 7% Bonds due Oct. 1, 1943, that have not been presented for collection. There are $7,500 of bonds outstanding stamped 50% paid. The same bank holds funds for payment of a final liquidating dividend of $10 for each $100 bond.

Safe Deposit & Trust Co., Baltimore (cont.)
POSTAL SERVICE BUILDING CORP. New York & Chicago Series "A" First Mortgage Coll. Trust 5½% Bonds, due Oct. 1, 1934. The Safe Deposit & Trust Company of Baltimore, Md., holds $27.50 of unclaimed funds to pay on certain outstanding coupons that have not been presented for collection. The same bank also informed us that a $1,000 bond had not been presented for endorsement extending bonds to 1949, and collection of interest payable to Nov. 1, 1942, amounting to 17%.

POSTAL SERVICE BUILDING CORP. (Formerly Brooklyn Post Offices, Inc.) The Safe Deposit & Trust Company of Baltimore, Md., informed us that there is a $500 First Mortgage Coll. Lien 5½% Bond Series "E", due Sept. 1, 1943, that has not been presented for endorsement extending the bond to 1949 and collection of interest payable to Nov. 1, 1942, amounting to 39%.

Saginaw Union Street Railway Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Saguenay Pulp & Power Company. Company in liquidation. Larue & Trudel, Chartered Accountants, 132 St. James St., W. Montreal, Canada, sent out the following information: In June, 1927, the Saguenay Pulp & Power Company was put into voluntary liquidation. The only assets of the company were then represented by a certificate of 7,850 common shares of the Quebec Pulp & Paper Mills, Limited. Through a compromise and arrangement made by the Quebec Pulp & Paper Mills, Ltd., Saguenay Pulp & Power Co. in liquidation received $66,725 and 3,532½ non-cumulative 7% redeemable preferred shares of Quebec Pulp & Paper Corp. in exchange for the 7,850 common shares of Quebec Pulp & Paper Mills, Limited, in liquidation. In June, 1928, the shareholders of Saguenay Pulp & Power Co., in liquidation, authorized the then liquidator to sell those shares at a price of $40 per share and this authorization was ratified and confirmed by the Court. These shares were then sold under the Court's sanction. In Oct., 1930, after payment of claims against the liquidation, fees of the liquidator and incidental expenses a first and final dividend of $198,100 was declared, representing a dividend of .283c per share on the 700,000 outstanding $5.00 preferred shares of the company. This dividend was paid to the shareholders who had surrendered their certificates, but at the end of Aug., 1938, an amount of approximately $10,000 still remained to be distributed to holders of preferred stock who had not surrendered their certificates. In June, 1931, Quebec Pulp & Paper Mills, Limited, in liquidation, issued unexpectedly a second dividend sheet and Saguenay Pulp & Power Co. as original owner of 7,850 shares of Quebec Pulp & Paper Mills, Limited, in liquidation, received through this second dividend an amount of $3,925 and 337 55/100 preferred shares of Quebec Pulp & Paper Corp. In June, 1932, Maurice Chartre was appointed liquidator in replacement of Eugene Trudel, former liquidator, who died in 1931. Owing to numerous inquiries which the liquidator continued to receive from shareholders who had not yet surrendered their certificates and received the original dividend to which they were entitled, it was found advisable not to close the liquidation for some time. The Quebec Pulp & Paper Corp. shares received as part payment of a second dividend from Quebec Pulp & Paper Mills, Ltd., in liquidation, having appreciated in value in the last months of 1937, it was decided, after consulting the committee of preferred and common stockholders of Saguenay Pulp & Power Co. to realize the 337 55/100 shares of Quebec Pulp & Paper Corp. The necessary authorization was secured from the Superior Court to that effect in Feb., 1938, and the shares were finally disposed of in Aug., 1938, at a price of $8.00 per share. As all the assets of the Saguenay Pulp & Power Co. have now been realized, and as the liquidator has on hand for distribution to the preferred shareholders a sum of $7,000 as shown on the notice attached hereto, a second and final dividend of .01c per share will be payable on Nov. 9, 1938. The dividend checks will be mailed to the shareholders who have deposited their stock certificates. Shareholders who have not done so should surrender their certificates at once to the undersigned, in order that they may receive any dividend to which they may be entitled. Your attention is specially drawn to the fact that under the provisions of the Treasury Act the liquidator is bound to deposit with the Provincial Treasurer all dividends unclaimed after a period of thirty days after the expiration of the delays for contestation of the final dividend sheet.

Saint Albans & Swanton Traction Company. See First National Bank, Boston Mass.

St. Augustine & St. Johns River Bridge Company. See Florida National Bank, Jacksonville, Fla.

St. Cloud Country Club. See First Trust Company, St. Paul, Minn.

St. Jean Church, Duluth, Minn. See First Trust Company, St. Paul, Minn.

St. John's Levee District of Missouri. See United States District Court, St. Louis, Mo.

St. John Railway Company. Sold to the New Brunswick Investment Co. Stockholders received $140 per share in liquidation. Now known as New Brunswick Power Co., St. Johns, N. B.

St. Joseph & Denver City Railroad Company. See City Bank Farmers Trust Company, New York City.

St. Joseph & Grand Island Railroad Company. See United States District Court, Omaha, Nebraska.

St. Joseph & Pacific Railway Co. See City Bank Farmers Trust Co., New York City.

St. Joseph Traction & Lighting Company. A first and only dividend of $322.46½ per $1,000 bond was paid by the Master on Oct. 11, 1895. This dividend apparently used all of the money received from the sale of the property, as no money was ever paid into the United States District Court at Kansas City, Mo. See:

Central Hanover Bank & Trust Co., N. Y. C.
United States District Court, Kansas City,

St. Lawrence Pulp & Lumber Corporation. See Montreal Trust Co., Montreal, Quebec.

St. Louis, Alton & Terre Haute R. R. See United States Trust Company, N. Y. C.

St. Louis, Iron Mountain & Southern Railway Company. The property of this company was sold under foreclosure proceedings in 1917 subject to the Gen. Cons. Ry. & Land Grant 5% Bonds due 1931; River & Gulf Divisions First Mortgage 4% Bonds due 1933, and the Unifying & Ref. Mortgage 4% Bonds due 1929. The road is now owned by the Missouri Pacific R. R. Company. The Plan and Agreement as modified on July 25, 1916, made provision for the entire then outstanding Iron Mountain Stock liability of $45,135. Confirmed by the Missouri Pacific Railroad Company, St. Louis, Mo., on Jan. 5, 1942.

St. Louis, Kansas City & Northern R. R. The Real Estate & Railway Mortgage Bonds due Sept., 1895, were exchanged for First Mortgage Bonds of the Wabash R. R. Confirmed Jan. 16, 1942.

St. Louis, Lawrence & Denver R. R. Leased the Atlantic & Pacific Railway Company with a guarantee of interest from Jan. 22, 1876, which is now the St. Louis-San Francisco Railway Company.

St. Louis Mercantile Library Association, St. Louis, Mo. The Association buys the stock at $10 per share as a convenience to its members.

St. Louis Ore & Steel Co. See City Bank Farmers Trust Co., New York City.

St. Louis & San Francisco R. R. See Central Hanover Bank & Trust Co., New York City.

St. Louis San Francisco Railway Company. See Bankers Trust Co., New York City.

St. Louis & San Francisco Railway Co. New Orleans, Texas & Mexico Div. First 4½'s. Under plan of reorganization of the St. Louis & San Francisco Railroad Company dated Nov. 1, 1915, the St. Louis & San Francisco Railway Company, successor company, was liable for a certain distribution on account of the guarantee placed on the old bonds, which amounted to $7.13 per $100 bond. The Irving Trust Company, depository for these bonds, state that they have no further value. D. B. H. Chaffee, who was making the distribution, was stopped by court order. The funds were probably returned to the successor company and suggest you send your bonds to the St. Louis, San Francisco Railway Company at 120 Broadway, New York City.

St. Louis, Southwestern Ry. See Guaranty Trust Company, New York City.

St. Louis & Suburban Railway. See First National Bank, Boston, Mass.

St. Louis Transfer Co. See Mercantile-Commerce Bank & Trust Co., St. Louis, Mo.

St. Louis Transit Co. See Mercantile-Commerce Bank & Trust Co., St. Louis, Mo.

St. Louis Union Trust Company, St. Louis, Mo. Informed us on January 20, 1943 that they hold unclaimed funds for unstamped securities of the following companies:

AMERICAN PAPER PRODUCTS CO., St. Louis, Mo. It was reported that the assets of this company were sold to Dixon Broad Mills, Inc., in May, 1926, and that holders of the First 7% bonds due 1937 would be paid in full either in cash or new securities. The St. Louis Union Trust Company, of St. Louis, Mo., was Trustee. All bonds paid.

CHESTER KNITTING MILLS, St. Louis. Property foreclosed. The St. Louis Union Trust Company, St. Louis, Mo., was Trustee for the First 6% Bonds due 1926. All bonds paid.

FAIRFAX PLANTATION, INC., Leland,, Washington County, Mississippi. 1st Mtge. 6% Gold Bonds dated 12/1/28.

Coupon due 12/1/31 from Bond #43	2.28
Coupon due 12/1/30 from Bond #138	4.81
Unapplied	.07
	7.16

St. Louis Union Trust Co. (cont.)

W. B. FISHBURN, INC., Fort Worth, Texas. 1st Mtge. 6% Serial Gold Bonds dated 9/1/27.
Bond #96—$100.00 par value..............78.65
Bond #97—$100.00 par value..............78.65
157.30
(Bds. should have 9/1/32 & Sub. Cpns. attached.)

HEINE BOILER COMPANY, St. Louis, Missouri. 1st Mtge. 6% Serial Gold Bonds dated 10/1/23.
Bond #582—$1,000.00 par value............600.43
(Bds. should have 10/1/32 & Sub. Cpns. attached.)

KIRKWOOD COUNTRY CLUB, St. Louis, Missouri. 1st Mtge. 6% R. E. Serial Gold Notes dated 1/1/25.
Bond #6—$100.00 par value 116.06
(Bond should have 7/1/33 & S. C. A.)
Cpn. due 7/1/33 from Bd. #9..................2.67
Cpn. due 7/1/33 from Bd. #21................2.67
121.40

LAURAL HEIGHTS APARTMENTS, Knoxville, Tennessee. 1st Mtge. 7% Serial Gold Bonds dated 11/1/23.
Bond #85—$100.00 par value—
Foreclosure $27.77
Receiver 5.82
33.59
Bond #116—$100.00 par value—
Foreclosure 27.77
Receiver 5.82
33.59
Bond #64—$100.00 par value—
Receiver 5.82
Int. Cpn. due 5/1/31 to 11/1/32 from Bond #161
Foreclosure 3.36
Receiver .71
4.07
77.07

MAGNOLIA COMPRESS & WAREHOUSE COMPANY, Houston, Texas. 1st Closed Mtge. 6½% Gold Bonds dated 12/1/26.
Bonds #D9-27-77—$500.00
P.V. Foreclosure 237.23
Remaining assets 21.74
776.91
Bonds #M141-142-252-443-447
$1,000.00 P.V. Foreclosure 474.46
Remaining assets 43.48
2,589.70
Int. cpn. due 6/1/36 from Bd. D91 @ $1.07 & M105-497-498 @ $2.15 each 7.52
3,374.13
(Bds. should have 6/1/36 & 12/1/36 Cpns. attached on payment out of remaining assets.)

MISSISSIPPI VALLEY UTILITIES CORP., Memphis, Tennessee. 1st Mtge. 6½% Serial Gold Bonds.
Serias "A" dated 5/1/27
Bond #C39—$100.00 P. V. 33.78
(Bonds should have 9/1/32 & S. C. A.)
Series "C" dated 6/1/28
Bond #M74—$1,000.00 P. V. 337.98
(Bonds should have 9/1/32 & S. C. A.)

NATIONAL POSTAL BLDGS., INC., Flatbush P. O., Brooklyn, N. Y. 1st Mtge. 5½% S. F. Gold Bonds dated 3/1/28.
Bonds #44-68—$500.00 P. V. each—$34.58 each 69.16
Bond #125—$1,000.00 P. V. 69.17
138.33
(No coupons.)

St. Louis Union Trust Co. (cont.)

NEW JEFFERSON HOTEL COMPANY, (St. Louis, Missouri). 1st Mtge. 6% Serial Gold Bonds dated 10/1/27.
Coupon due 10/1/32 from Bds. #D85-251 @ $15.00 ea. 30.00
Int. from 4/1/33 to 3/14/34 on above cpns. @ 86c ea. 1.72
Coupon due 4/1/33 from Bds. #D85-251 @ $15.00 ea. 30.00
Int. from 4/1/33 to 3/14/34 on above cpns. @ 86c 1.72
Coupon due 10/1/33 from Bds. #D85-251 @ $500.00 each 30.00
Int. from 10/1/33 to 3/14/34 on Bds. #D85-251 @ $500. ea. 27.16
Prin. payment of $83.89 ea. on Bds. #D85-251 @ $500.00 ea. 167.78
288.38

NORMANDY INVESTMENT CO. (Normandy, Missouri). 1st Mtge. 6% Gold Bonds dated 7/1/27.
Coupons due 1/1/34 and 7/1/34 detached from Bd. #49 @ $12.67 ea.....25.34
Coupon due 1/1/35 detached from Bd. #49 ....12.04
37.38

PEOPLES RAILWAY OF ST. LOUIS. The Consol. 6% Bonds, due 1889, have a decree value of $941.86 per $1,000 unstamped bond. Collect from the St. Louis Union Trust Company, St. Louis, Mo. All bonds paid.

SANDY CREEK DRAINAGE DISTRICT OF LINCOLN COUNTY, MISSOURI, (Foley, Mo.). Six Per Cent Bonds dated June 1, 1923.
Bond #13 for $1,000.00 p. v., due June 1, 1935 ....254.00
(Bonds should have 12/1/31 and subsequent coupons attached.)
The bonds were reorganized under the old Bankruptcy Section 60 under which the Court approved the plan by which full settlement on the bonds was made at the rate of 20% of principal and unpaid interest from June 1, 1931, a total of $254.00 per $1,000 bond.

MARY R. & H. L. WILKINSON. 1st Mtge. 6% R. E. Gold Bonds dated 1/14/28 ($52,000.00 issue).
Bonds #33-35—$3.97 each 7.94
(Bonds should have 12/1/30 & S. C. A.)

MARY R. & H. L. WILKINSON, Shelby, Mississippi. 1st Mtge. 6% Real Estate Gold Bonds dated 1/14/28 ($188,000.00 issue).
Bond #69 .... 39.84
Bonds #102-103-115—$19.91 each 59.73
Bonds #224-225—$3.98 each 7.96
107.53
(Bonds should have 12/1/30 & S. C. A.)

MARY R., H. L., WILLIE B., & L. B. WILKINSON, Shelby, Mississippi. 1st Mtge. 6% R. E. Gold Bonds dated 1/14/28 ($140,000.00 issue).
Bonds #72-131-135—$19.97 each 59.91
Bonds #177-188-189—$3.99 each 11.97
71.88
(Bonds should have 12/1/30 & S. C. A.)

St. Mary's Canal Mineral Land Co. See Old Colony Trust Co., Boston, Mass.

St. Mary's Mineral Land Company. See St. Mary's Canal Mineral Land Co.

St. Nicholas Skating & Ice Co. The company was dissolved and a distribution was made to the stockholders. Write Chas. A. B.

Pratt, 120 Broadway, New York City, for further information.

St. Paul City Railway Co. See First Trust Company, St. Paul, Minn.

St. Paul & Duluth RR. See Bankers Trust Co., N. Y. C.

St. Paul Elks Club. See First Trust Company, St. Paul, Minn.

St. Paul Mining Company. See Chase National Bank, N. Y. C.

St. Paul Title & Trust Co. See St. Paul Trust & Title Co.

St. Paul Trust & Title Insurance Company. Changed its name to St. Paul Title & Trust Company on July 1, 1897. On June 2, 1903, this company went into voluntary liquidation and on March 26, 1912, a court order was signed permitting the distribution of the assets to the stockholders.

St. Stephen and Calais Light, Heat & Power Co., Ltd. See Royal Trust Company, Halifax, Nova Scotia.

Salamanca Sugar Company. See City Bank Farmers Trust Company, New York City.

Salisbury Iron Corporation. Incorporated in Delaware on Jan. 8, 1920, and lost its charter on Apr. 1, 1929. The last report filed in 1928 showed Horace W. Davis as Chairman of the Board. Mr. Horace W. Davis, now located at Pittsfield, Mass., informed us as follows on Nov. 27th, 1940: " * * * I would advise you that the Salisbury Iron Corporation was completely liquidated a number of years ago. After paying off the outstanding bonds of over $100,000, there was left somewhere around 25c a share for the preferred stock. There was nothing available for the common and it is, of course, worthless."

Salmon Falls Mfg. Co. See State Street Trust Company, Boston, Mass.

Salt Dome Oil Corporation, Mellie Esperson Bldg., Houston, Tex. Acquired the following companies through exchange of stock: Coastland Oil Corporation—10 shares for each share of Salt Dome; Gulfboard Oil Corporation—3¾ shares for each share of Salt Dome; Texla Oil Corporation—6½ shares for each share of Salt Dome. The Girard Trust Company of Philadelphia, Pa., is handling the Gulfboard Oil exchange.

Salt Lake & Eastern Railway Company. When the property of this company was foreclosed sufficient funds were realized from the sale to pay the bondholders 6.3% of the face value of their bonds. The Court published a notice to the bondholders to present their bonds within a certain limit of time in order to receive their small pro rata benefit accruing from the sale. An order afterward was made directing the Master who effected the sale to return to the purchasers of the property the funds in his possession. The successor company was the Rio Grande Western.

Salt Lake Terminal Co. First 6% Bonds due 1935 have a decree value of $565 and $55 per $1,000 bond.

Salt's Textile Mfg. Co. See Guaranty Trust Company, N. Y. C.

Samollis Realty Corporation. See Bank of the Manhattan Company, New York City.

Samoset Fuel Company. See Baltimore National Bank, Baltimore, Md.

San Antonio Water-Works Co. Bonds were exchanged for First & Ref. 6% Bonds of the San Antonio Water Supply Company. Holders that wanted cash were paid upon presentation of their bonds. This matter was handled exclusively by E. B. Chandler, President, and by the new company.

San Diego Home Telephone Company. See Home Telephone & Telegraph Company under Title Insurance and Trust Company, Los Angeles, Calif.

San Diego Land & Town Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Sandura Company, Inc. See Baltimore National Bank, Baltimore, Md.

Sandusky Bay Bridge Co. Dissolved in 1936. Liquidating dividend: Pfd., $140.8141 per share; Com., $3.00 per share.

Sandy Creek Drainage District of Lincoln County, Mo. See St. Louis Union Trust Company, St. Louis, Mo.

Sanford (Florida), City of. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

San Francisco-Oakland & San Jose Consolidated Railway. See Wells Fargo Bank & Union Trust Co., San Francisco, Calif.

San Gorgonio Power Company. See Bank of America N. T. & S. A., Los Angeles, Calif.

San Joaquin Valley Farm Lands Co. See Bank of America N. T. & S. A., Los Angeles, Calif.

Santa Ana Sugar Co. See
City Bank Farmers Trust Company, and
The National City Bank of New York, both in New York City.

Santa Cecilia Sugar Corporation. See Irving Trust Company, N. Y. C.

Santa Clara Mining Association of Baltimore. See City Bank Farmers Trust Company, New York City.

Santa Rita Land & Cattle Co. Stock has a liquidating value of 85c per share.

Santiago Brewing Co. The 6% Bonds, due Oct. 1, 1921, received 50% of their face value from Lawrence Turnure & Co.

Saranac River Power Co. First Mortgage 7% Bonds Due 1938. Mortgage foreclosed and property sold. Proceeds distributed by the Referee Mr. Holcomb, Plattsburg, N. Y. See Central Hanover Bank & Trust Co., New York City.

Saratoga Gas, Electric Light & Power Co. The First Mortgage 5% Bonds, dated 1897, have a liquidating value of $1,174.84 per $1,000 bond.

Savage, M. W., Factories, Inc. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Savannah, Florida & Western R. R. This road was sold to the Atlantic Coast R. R. Holders of preferred stock received 50% of the par value of their stock in common stock of the Atlantic Company. The common stockholders receive 25% of the par value of their stock in new common stock.

Savannah and Statesboro Railway Company. See Maryland Trust Company, Baltimore, Md.

Saxony Knitting Co. See Seattle Trust & Savings Bank, Seattle, Wash.

Scales Gold Mining Company (Ohio). In 1929 the company paid a liquidating dividend of $6.00 per share. More were expected. We refer you to Hendson, Quail, McGraw & Morgan, lawyers, 1525 Guardian Bldg., Cleveland, Ohio, for further information.

Schulte Real Estate Company, Inc. See Commercial National Bank & Trust Co., N. Y. C.

Schuyler Trust Shares. Company paid a liquidating dividend of $2.008 per share on its ordinary registered stock on Jan. 4, 1938.

Schuylkill Navigation Co. of Phila. 6% Mortgage Loan, due 1895, reported to have a decree value.

Schuylkill Valley Coal Co. First 6% Bonds due 1930, received par in liquidation.

Scioto Valley R. R. The Second Mortgage Certificates of the Farmers Loan & Trust Company were reported to be worth 90% of their face value at the City Bank Farmers Trust Company, New York City. All funds paid out.

Scranton Gas & Water Co. Purchased by the Federal Water Service Co. We understand that Scranton stockholders received $295 per share for their holdings.

Scranton Holding Corporation. See Marine Midland Trust Co., New York City.

Scranton Lackawanna Trust Company, Scranton, Pa. Our records indicate the following:

PAINT CREEK COLLERIES CO. In 1925 the 5% Bonds due 1956 received for each $1,000 bond, $31.06 in cash and $100 in Federal Coal Company 6% Bonds due 1935. Apparently the above was paid on the deposited bonds. The undeposited bonds, we understand, have a decree value of $2.12 per $1,000 unstamped bond, payable at the Scranton Lackawanna Trust Company, Scranton, Pa. The Scranton National Bank of Scranton, Pa., informed us that this company was taken over some time ago by another corporation. In the adjustment, no provision was made for the stock, which is without value.

Scranton National Bank, Scranton, Pa. Our records indicate the following:

COAL LANDS SECURITIES COMPANY. Incorporated in West Virginia on July 5, 1912. The main assets of the company consisted of bonds and stock of the Lackawanna Coal & Lumber Company, which are worthless. The other assets were sold and there is on deposit at the Scranton National Bank, Scranton, Pa., the first and final dividend of 4c per share. The dividend was mailed to stockholders of record and although stock may be outstanding, it may have been paid.

Scranton Pump Company. See Marine Midland Trust Company of New York, N. Y.

Seaboard Company. Distribution of assets of this company, the holding company of the Seaboard Air Line Railway Company, was made on the following basis: First Preferred stock received $101.76 in cash; the Second Preferred and Common stock were exchanged for 2nd preferred and common stock of the Seaboard Air Line Railway Co. Under Plan of 1929 of the Seaboard Air Line Railway, the stock was eliminated. The stock of the Seaboard Company, that is, 2nd preferred and common, are worthless.

Seaboard Cotton Compress Co. See United States District Court, Norfolk, Va.

Seaboard Mortgage Company. See Baltimore National Bank, Baltimore, Md.

Seaboard Oil Company. See United States District Court, Norfolk, Va.

Seaboard Portland Cement Compay. See Marine Midland Trust Company of New York, N. Y.

Seaboard Steel & Manganese Corporation. See Guaranty Trust Company, N. Y. C.

Seaboard Utilities Shares Corp. Arthur F. Bickford, Receiver, located at 31 Milk St., Boston, Mass., informed us on May 7, 1940, that liquidation of this corporation has not as yet taken place. All stockholders will be notified.

Seal Tite Piston Ring Company, Inc. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Seaside Water Co., Long Beach, Calif. Dissolved 1924. The assets were distributed to the stockholders. Secretary Samuel K. Rindge, Long Beach, Calif.

Seattle Coal & Iron Co. See Bankers Trust Co., New York City.

Seattle, Renton & Southern Railway Co. Value of First Mortgage 5% Bonds. The National Bank of Chicago informed us that after the company's property was foreclosed in 1920, depositing bondholders received Income Bonds of the Seattle & Rainier Valley Railway Co. In the recent liquidation of the latter company, the First Mortgage Bondholders received approximately 7c on the dollar, leaving no equity for the Income Bonds.

Seattle Trust & Savings Bank, Seattle Wash. Reported the following in Dec., 1941:

SAXONY KNITTING COMPANY. To Former Bondholders of Saxony Knitting Company 7% First Mortgage Bonds (Loan 4649 Goerig): You will recall the Trustee's notice of Feb. 9, 1937, advising you of the offer to purchase the property securing this bond issue at a price which would net in excess of 100% of the original par value of your holdings. Such sale was substantially consummated and distribution was made at 109% of said par value. Since that time your trustee has held a deficiency judgment against those who were foreclosed at the time of the taking over of this property and it has now been possible to obtain the sum of $404.92 in consideration of the release of said judgment.

You will also recall that there was held back from distribution at the time of the sale $309.04 to cover a possible income tax liability. $285.19 of that reserve fund now remains available for distribution and this amount, together with the recovery on the judgment, allows the Trustee at this time to forward you a check representing additional recovery on this sale in the amount of $25 per $1,000 par value of bonds held by you at the time of sale. We are very pleased to make this report and to enclose check in your favor at the above rate. As this represents the last distribution to be made on the account, we are closing our records and hope that the profitable result to the holders will be as gratifying to them as it is to the Trustee.

Seattle Trust and Savings Bank,
Trustee.

Cp-462
July 10, 1939.

Second Custodian Shares Corporation. See Guaranty Trust Company, New York City.

Second Founders Share Corporation. See Marine Trust Company, Buffalo, N. Y.

Second International Securities Corporation. Value of 2 shares of Class "B" common stock. Incorporated in Maryland. In 1935 this corporation merged to form the American General Corporation, now located at 1 Exchange Pl., Jersey City, N. J. Each Class "B" common share of Second International Securities Corporation is exchangeable for 1/20th of a share of common stock of American General Corporation. The shares of the latter company are listed on the New York Curb Exchange and sold at an average price of 3⅝ per share. Therefore I submit 3⅝ per share or 36c as a fair value for the 2 shares of Class "B" common stock as of Jan. 22, 1940, the date of the decedent's death.

Second National Bank, Ashland, Kentucky. Informed us on Feb. 19, 1943, that they hold unclaimed funds for the purpose of paying various interest coupons on collateral trust bonds of the Southern Securities Corporation:

Sou.	Sec.	Corp.	Int.	due	7/15/30	$ 15.00
"	"	"	"	"	1/15/32	74.82
"	"	"	"	"	7/15/32	75.00
"	"	"	"	"	10/15/32	90.00
"	"	"	"	"	6/ 1/32	30.00
"	"	"	"	"	1/15/33	45.00
"	"	"	"	"	4/15/33	1953.20

Second National Bank, Boston, Mass. Our records indicate the following:
PELZER MFG. CO. Company paid a fourth liquidating dividend of $4 per share in April, 1937. $14 was paid on Nov. 19, 1936. $5 was paid on Oct. 15, 1936. $17 was paid in May, 1936. Collect from Second National Bank, Boston, Mass.

Securities Allied Corporation (Formerly Chatham Phoenix Allied Corporation.) See Atlas Corporation.

Security-First National Bank, Los Angeles, Calif. Our records indicate the following:
REID-CUSHION LAND & CATTLE CO. The Los Angeles First National Trust & Savings Bank, Los Angeles, Calif., now Security First National Bank, Los Angeles, Calif., distributed 10 shares of stock of Seligman Livestock & Land Co., on each $1,000 First 6½% Bond, due 1924-38.

Security Storage Company, Inc. See Baltimore National Bank, Baltimore, Md.

Selected Stocks, Inc. See Atlas Corporation.

Seneca Fire Insurance Co. See New York State Comptroller.

Sensibar Transportation Co. See Cleveland Trust Co., Cleveland, Ohio.

704 West End Avenue Corporation. See Bank of the Manhattan Company, New York City.

Seventh & Normandie Bldg. Corp. See California Trust Company, Los Angeles, Calif.

Seventh Regiment Veterans Club. See Irving Trust Company, New York City.

Seventh Street and Mariposa Investment Co. See Bank of America N. T. & S. A., Los Angeles, Calif.

79 Madison Avenue Corporation. See Bank of the Manhattan Company, New York City.

Seversky Aircraft Corp. Changed name to Republic Aircraft Corp.

Sevilla Biltmore Hotel Corporation. See City Bank Farmers Trust Company, N. Y. C.

Shaffer Oil and Refining Company. See Deep Rock Oil Corporation.

Shannon Copper Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Shares in the South, Inc. See American National Bank, Nashville, Tenn.

Sharon Steel Hoop Co. See Union National Bank, Youngstown, Ohio.

Shawmut Bank Investment Trust. See National Shawmut Bank, Boston, Mass.

Shawmut Clay Mfg. Co. (Md.). Stock worthless. A nuisance value may be paid to get the shares out of the market.

Shenandoah Corporation. Consolidated with others to form the Atlas Corporation on Oct. 31, 1936.

CONSOLIDATION OF OCTOBER 31, 1936
Terms of Exchange and Present Status of Stock of
SHENANDOAH CORPORATION

On Oct. 31, 1936, the old Atlas Corporation, The Goldman Sachs Trading Corporation (later known as Pacific Eastern Corporation), Shenandoah Corporation and Sterling Securities Corporation were consolidated to form the present Atlas Corporation. The terms of exchange for stock of Shenandoah Corporation are as follows:

For each share of $3 Preference Stock—one share of 6% Preferred Stock (share for share) plus 4/10 of a share of Common Stock of the present Atlas Corporation.

For each share of Common Stock—17/100 of a share of Common Stock of the present Atlas Corporation.

SCRIP

Scrip for fractional shares of the present Atlas Corporation resulting from the above terms of exchange expired on Oct. 31, 1938, when stock behind the scrip was sold at prices of $44.50 per full share of present Atlas Preferred and $8.375 per full share of present Atlas Common. Consequently, any fractional shares of the present Atlas Corporation to which certificates of the old consolidated companies would be entitled, now represent cash value of expired scrip at a proportion of the full share prices noted above.

DIVIDENDS

Dividends on full shares (not scrip for fractional shares) of the present Atlas Corporation now represent a substantial amount per share. These dividends are payable after exchange of stock to the record owner on the various record dates.

On the Preferred Stock, quarterly dividends of 75c per share on Dec. 1, Mar. 1, June 1 and Sept. 1 of each year ($3 per year) have been declared regularly since the consolidation. Thus at Oct. 31, 1941, they amount to $15.00 per share.

On the Common Stock, two dividends of 40c each were declared in 1937 and since then two dividends of 25c each have been declared each year. Thus at Oct. 31, 1941, they amount to $2.80 per share.

Please note that these dividends are payable: only after deposit of the old certificates for exchange (or sale, as hereafter noted); only on resulting full shares of present Atlas Preferred or Common; only to record owners of the certificates of the old consolidated companies unless the depositor furnishes proof of endorsement by the record owner prior to the record date of any dividends he claims, or provides a dividend order (covering such claimed dividends) from such record owner.

PURCHASE OF STOCK OF CONSOLIDATED COMPANIES

The present Atlas Corporation will, as a convenience to holders of certificates of the old consolidated companies, purchase such certificates at a price based on the above-noted cash value of expired scrip plus the market value of any full shares of Atlas Preferred or Common represented thereby at the closing prices on the New York Stock Exchange on the day such certificates are received in good delivery form (i.e., endorsed with signature guaranteed by a qualified bank or brokerage firm). Dividends will be paid separately shortly after the completion of the purchase in accordance with the conditions set forth in the dividend paragraph above.

Sherbrooke Apts. See 264 Lexington Avenue Corporation.

Sheridan-Brompton (Chicago). The Central Republic Trust Co. of Chicago, Ill., made a payment of $525.27 on each $1,000 First 6½%

Bond, due 1927-36. Successor Fiduciary—Edward O. Tudor, 10 So. LaSalle St., Chicago, Ill.

Sheridan-Grace Apartments. Value of First Mortgage 6½% Bonds, due 1930-39. The following payments were made on the actual bond: $686.64 per $1,000 bond, $19.51 per $1,000 bond $20.00 per $1,000 bond in 1935. This was paid by the Central Republic Trust Co. of Chicago, Ill. Successor Fiduciary—Edward O. Tudor, 10 So. LaSalle St., Chicago, Ill.

Sherman Lead Company, Day Bldg., Wallace, Idaho. Company acquired whose outstanding securities have a cash or exchange value.

OREANO MINING COMPANY

Sherman, Shreveport & Southern Ry. See Central Hanover Bank & Trust Co., N.Y.C.

Sherman Square Apartments (Yona-Yarah Realty Corporation). See Irving Trust Company, New York City.

Sherwood Apt. Bldg. See Continental Bank & Trust Co., New York City.

Shetucket Company (Conn.). Stockholders received a little more than $9.00 per share in liquidation. We refer you to the Thames Textile Company, Norwich, Conn., for further information — attention of Chase J. Twist, or Edwin H. Baker.

Shippers' Car Line Corporation. See Marine Midland Trust Company of New York, N.Y.

Shoreham Hotel Corporation, Washington, D. C. See National Metropolitan Bank, Washington, D. C.

Shoreland Hotel Company (Chicago). The Greenebaum Sons Bank & Trust Co., of Chicago, Ill., made a payment of 8% on each $1,000 First 6½% Bond due 1928-35. Successor Fiduciary—Louis M. Quitman, 6323 Cottage Grove Ave., Chicago, Ill.

Short Route Railway Transfer, Louisville, Ky. The property was ordered sold by the United States District Court of Louisville, Ky., in 1897. The property was purchased by the Illinois Central for $500,000. There were $500,000 of First Mortgage 6% Bonds due 1902 outstanding.

Showalter Mortgage Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Shreveport Producing & Refining Co. See Industrial Trust Co., Providence, R. I.

Sidney Steel Scraper Company. See Fifth Third Union Trust Company, Cincinnati, Ohio.

Siemena & Haiska, A. G. See Chemical Bank & Trust Co., New York City.

Sikorsky Aviation Corporation. Acquired by United Aircraft & Transport Corporation in Aug., 1929. Each share of Sikorsky was exchanged for 5/13ths of a share of United. In July, 1934, the United reorganized and holders received for each share held, ½ share of United Air Lines Transport Corporation; one share United Aircraft Corporation, and ¼ share of Boeing Airplane Company.

Sikorsky Aviation Corporation. See City Bank Farmers Trust Company, N. Y. C.

Silk Realty Co. See 692 Broadway Building Corporation under Manufacturers Trust Co., New York City.

Silrap Construction Co., Inc. See Marine Midland Trust Company of New York, New York City.

Silrap Construction Co., Inc. (220 E. 18th Street Apt. Bldg.). See

Bank of the Manhattan Company, N. Y. C.
Marine Midland Trust Company of New York, N. Y. C.

Silver Fox & Fur Co., Inc. Incorporated in New York on June 27, 1921, and was dissolved on Dec. 16, 1935. Mr. Edward F. Ronan, an attorney, located at Marine Midland Bldg., Binghamton, N. Y., informed us on May 23, 1936, that this company is in process of liquidation, and when the company is wound-up the amount to be distributed to stockholders will not, in his opinion, exceed 10 cents per share.

Simmons Company. See City Bank Farmers Trust Company, New York City.

Simms Petroleum Company, 1 William St., New York City. The company informed us in Jan., 1942, that they paid the following liquidating dividends:

July 5, 1935	$10.00	per share
Oct. 18, 1935	1.25	" "
Jan. 27, 1936	1.00	" "
July 20, 1936	1.25	" "
Jan. 9, 1937	.50	" "
April 30, 1937	.50	" "
August. 1937	1.00	" "
Nov. 3, 1937	.75	" "
Feb. 28, 1938	.50	" "
Oct. 10, 1938	.50	" "
April 11, 1939	.50	" "
July 11, 1939	.50	" "
Dec. 11, 1939	.50	" "
May 15, 1940	.50	" "
Oct. 15, 1940	.50	" "
Mar. 17, 1941	.50	" "
Oct. 21, 1941	.50	" "

Simplex Oil Company (Okla.). See National Bank of Lorain, Lorain, Ohio.

Simpson Crawford Corporation. See City Bank Farmers Trust Company, New York City.

Simpson Creek Coal Co. (W. Va.). Preferred stock has a liquidating value of $97.65 per share. Common stock received $1.15 per share. There may have been more payments on the preferred stock. See Central Hanover Bank & Trust Co., New York City.

Simpson Creek Collieries Co. See Simpson Creek Coal Company under Central Hanover Bank & Trust Co., New York City.

Simpson Realty Co. See Chase National Bank, New York City.

Simpson Securities Co. See Chase National Bank, New York City.

692 Broadway Building Corporation (Silk Realty Co.). See Manufacturers Trust Co., New York City.

Sixty-Ninth & Crandon Apts. See American National Bank & Trust Co., Chicago, Ill.

60 University Place Corporation (Wordsworth, N. Y.). See Irving Trust Co., New York City.

Sizer Steel Corporation. See Manufacturers & Traders Trust Co., Buffalo, N. Y.

Skinner Organ Co. Company paid a liquidating dividend of 15c per share on the common stock on July 1, 1937; 5c per share was paid on Nov. 25, 1935, and 5c on Oct. 17, 1933.

Skinner Packing Co. Acquired by Nebraska Iowa Packing Co.

Sky Specialties Corp. Succeeded by Mueller Brass Co. Liquidating dividend $2.00 per share.

Small Hopes Consolidated Mining Co. Incorporated in New York and owned property in Lake Co., Colo. We understand that the company has liquidated and paid liquidating dividends totaling 30c per share. These funds were held by Jerome Trachtenberg, an attorney located at 11 Park Pl., New York City. The unclaimed funds were turned over to the City of New York. Will you kindly present your stock to Mr.

Trachtenberg for inspection. If your stock is entitled to any dividends, Mr. Trachtenberg will acquaint you with the necessary steps to secure same.

Smith, F. H. (Bonds). See American Security & Trust Co., Washington, D. C.

Smith, F. H., Bldg., Inc. (Washington, D. C.). First Mortgage 6½% Bonds have a decree value of $29.3575 on each $100 bond. Deposited bonds to others than those deposited by F. H. Smith Co., received $25.25 per $100 bond. Those deposited by F. H. Smith Co. received $5.05 per $100 bond. Certificates of Deposit have value.

Solar Refining Co., Lima, Ohio. See Chase National Bank, New York City.

Sommers, G., & Co. See First Trust Company, St. Paul, Minn.

Sorge-Feloke Bldg. Co. See Detroit Trust Co., Detroit, Mich.

South American Air Lines, Inc. A final liquidating dividend was paid at the rate of 1/20th of a share of stock of the Pan American Airways, Inc., for each share held. Previously a stock dividend of 1 share of Aviation Corp. of America was paid on each 10½ shares held.

South Broadway Bldg. First 6½% Bonds, due 1926-39, have the following decree values per $1,000 bond: 1933, $539.06; 1934, $562.71; and all other maturities, $562.83.

South Carolina Gas & Electric Co. See New York Trust Co., New York City.

South Carolina, State of. In Dec., 1873, the State of South Carolina passed an "Act to Reduce the Volume of the Public Debt," called the "Consolidation Act." This Act declared null and void $5,965,000 Conversion Bonds as having been illegally put on the market, and provided that bonds and stocks total debt of Oct. 31, 1873) should be funded at 50% of their face value and interest from 1872. Thereupon this $9,886,627 of debt was funded at 50% into new 6% "Green Consols," dated Jan. 1, 1874, due July 1, 1893. Over one-half of the old debt had been funded at 50% into the new 6% "Green Consols," dated Jan. 1, 1874, due July 1, 1893, when in 1877 the question was again raised concerning the validity of certain of the old securities, which resulted in funding all over again under the "Consolidation Act of 1877." Invalidity was discovered to exist to a considerable extent among the "Green Consols." All those therefore wholly valid and the valid portion of those declared tainted, were exchanged at par with interest to July 1, 1878, for new bonds printed from the same plates as the "Green Consols," but colored "Brown" to avoid confusion with previous issues. With reference to the $13,500 (par) State of South Carolina 6% Consolidation Bonds, due 1893, which you hold, we would suggest that you write to the State Treasurer, Columbia, S. C., requesting information as to whether or not the specific bonds held by you are a part of the valid "Green Consols" or are they exchangeable for the "Brown" Bonds. In writing be sure and give full description of bonds and amounts.

South Jersey Gas, Electric & Traction Company. See Fidelity Union Trust Co., Newark, N. J.

South Pen Collieries Company. See
City Bank Farmers Trust Company, N.Y.C.
Pennsylvania Co., Philadelphia, Pa.

South Shore Club Apts. See City National Bank & Trust Co., Chicago, Ill.

South Texas Gas Co. Dissolved. Stock has a liquidating value.

South Utah Mines & Smelters (Maine). See Bankers Trust Co., New York City.

Southeastern Ice & Cold Storage Co. See Industrial Trust Co., Providence, R. I.

Southern Air Transport, Inc. See Commercial National Bank & Trust Co., N. Y. C.

Southern California Corporation. See Farmers & Merchants National Bank, Los Angeles, Calif.

Southern Cambria Railway. The First Mortgage Bonds, due 1939, received a distribution of 7% of their face value, at the Title Trust & Guarantee Co., Johnstown, Pa. This bank was closed Nov. 29, 1933. Mr. S. Clarke Reed was Deputy Receiver. The Closed Bank Division of State Banking Dept. at Philadelphia, Pa., will know the present address of the Receiver, or the name of the successor Trustee.

Southern Cities Utilities Co. See Industrial Trust Co., Providence, R. I.

Southern Corporation. The following letter was received from L. A. Peters, for the Liquidating Trustees, Shoreham Building, Wash., D. C., dated Jan. 13, 1939: "I have your letter of Jan. 4th asking for information concerning the remaining assets of Southern Corporation and the probable date of final distribution. It is hoped that the remaining assets of the company will be distributed some time within the next six months. The final distribution is awaiting determination of certain litigation in Wilmington brought by a stockholder owning 100 shares of stock, seeking the appointment of a receiver. The remaining assets of the company for distribution consist of cash which it is hoped will be sufficient to pay a dividend of approximately 20 cents per share and certain stock in The Fortinberry Company (distributors of lock-strip automobile tags) which will be distributed in kind." Example of stock presented for collection: Company made a distribution of $0.85 per share and instead of returning the stock to the original stockholder they gave a receipt for the stock. The Certificate which they returned is stamped showing that $1.15 has been paid making a total of $2.00 per share.

Southern Maryland RR. See United States District Court, Baltimore. Md.

Southern National Corporation. We received the following letter from the Bank of New York & Trust Company, 48 Wall St., New York City, dated May 5, 1938: "This is in answer to your letter of April 29, regarding debentures of the Southern National Corporation. The Southern National Corporation filed a certificate of dissolution in the Chancery Court in the State of Delaware on Oct. 24, 1935, and the court subsequently appointed a receiver to liquidate the corporation. Funds permitting liquidating distributions to 15-Year 6% Gold Debenture holders aggregating $393.30 per $1,000 debenture were paid to us as Trustee. Debenture holders were accordingly notified that they should surrender their debentures to us for payment of these distributions."

Southern Pacific Service Co. First 6% Series A Bonds due 1934 have a decree value of $226.96, $65.63 and $5.98 per $1,000 bond.

Southern Round Bale Press Co. (Delaware). See Manufacturers Trust Co., N. Y. C.

Southern Securities Corporation. See
Manufacturers Trust Co., New York City.
Second National Bank, Ashland, Kentucky.

Southland Ice Co. See First National Bank, Chicago, Ill.

Southwest Gas Utilities Corporation. See Manufacturers Trust Co., New York City.

Southwest Metals Company (Delaware). A proxy dated Nov. 30, 1942, was sent out to stockholders of this company. The meeting was held at the office of Melvin Hopkins, Attorney, located at 300 South State St., Dover, Del., on Dec. 18, 1942. Mr. Bernard A. Clark, an attorney, and new President of the corporation, located at Ford Bldg., Detroit, Michigan, informed us on Jan. 15, 1943, that some of the stockholders interested in the above corporation have revived the charter and are attempting to put the corporation in good standing to see if something cannot be done for the benefit of the stockholders. It all depends upon what can be done with assets that the stockholders have preserved for the stockholders. We did not believe that a company could let its charter lapse when it still had assets. It is very misleading.

Southwestern Ice & Cold Storage Co. See Industrial Trust Co., Providence, R. I.

Southwestern Miami Development Co. Holders of fully paid stock received a liquidating dividend of 5c per share in Sept., 1930. The Treasurer was Wm. S. Rooney, 85 Devonshire St., Boston, Mass.

Spencer Kellogg & Sons, Inc. See Marine Midland Trust Company of New York, N. Y. C.

Spencer Mills, Inc. On Oct. 14, 1939, it was reported that the company had reorganized as the Spindale Mills, Inc. Stockholders received one new $10 par share for each old $25 par share.

Splitdorf-Bethlehem Electrical Co. See Chase National Bank, N. Y. C.

Spokane International Railway Company. See Irving Trust Company, N. Y. C.

Spokane & Palouse R. R. See J. P. Morgan & Co., Incorporated.

Spreckles Commercial Company. We received the following letter from Mr. P. C. Kelley, Vice President of the Security Trust & Savings Bank, San Diego, Cal., dated Nov. 18, 1938. "This Bank was trustee for an issue of $500,000 principal amount Spreckles Commercial Company First Mortgage Serial 6% Gold Bonds dated Feb. 1, 1928. These bonds defaulted in the payment of principal and interest, which was due on Feb. 1, 1931, after $30,000 principal amount of bonds previously matured had been paid. Foreclosure proceedings under the issue were instituted and the properties held as security were sold on Feb. 15, 1932, the net proceeds of the Trustee's Sale resulting in a distribution of $275.88 to holders of each $1,000 bond. All of the bonds outstanding, with the exception of one $500 bond, were surrendered for stamping and payment of proportionate share of proceeds of sale. We have been unable to locate the holder of $500 Bond No. D27, and the Trustee is holding $137.96 for payment to the holder of this bond, payment to be made upon surrender of the bond with Feb. 1, 1931, and seq. coupons attached."

Springfield Manufacturing Corp. See New York Trust Co., N. Y. C.

Springfield Marine Bank, Springfield, Ill. Our records indicate the following:

CHICAGO, PEORIA & ST LOUIS RY: The Prior Lien 4½% Bonds due 1939 have a decree value of $863.40 per $1,000 bond. Collect on unstamped bonds from the Springfield Marine Bank, Springfield, Ill. We have seen some of the First 5% Bonds due 1928 that were stamped showing that a payment of $337.11 had been made on each $1,000 bond. No funds are with the Trustee, and are probably in the court where the foreclosure sale took place.

Springfield Warehouse Trust. Distribution was made on the First 5% Bonds due 1935.

Stafford Company (Mass.). See State Street Trust Company, Boston, Mass.

Stahl, H. A., Properties Co. See Guardian Trust Co., Cleveland, Ohio.

Standard Assets Corporation. See Title Guarantee & Trust Co., 176 Broadway, New York City.

Standard Consolidated Mining Company. See Anglo California National Bank, San Francisco, Cal.

Standard Cordage Co. See Chase National Bank, N. Y. C.

Standard Coupler Co. (N. J.). See Chancery Court, Trenton, N. J.

Standard Match Company (N. Y.). Formerly Salvation Match Company. Dividends totaling $17.43 per share were paid to the holders of the preferred stock. Mr. George P. Breckenridge, care of Wise, Corlett & Canfield, Attorneys, Room 4603, 122 East 42nd Street, New York City, we understand, was the liquidator.

Standard Mortgage Company. See Baltimore National Bank, Baltimore, Md.

Standard Oil Company (Kansas). See Commercial National Bank & Trust Company, N. Y. C.

Standard Rock Asphalt Corporation. See Chemical Bank & Trust Co., New York City.

Standard Roller Bearing Co. See Girard Trust Company, Philadelphia, Pa.

Standard Rope & Twine Co. See Bankers Trust Co., N. Y. C.

Standard Textile Products Company. See City Bank Farmers Trust Company, New York City.

Standard Underground Cable Company. See Central Hanover Bank & Trust Co., N. Y. C.

Stanley Arms. See American Security & Trust Co., Washington, D. C.

Stark Electric R. R. Co. See Manufacturers Trust Co., N. Y. C.

State Bank of Albany, Albany, N. Y. Informed us in Dec., 1942, that they hold unclaimed funds for the redemption of preferred and common stock of the following company:

HUDSON VALLEY COKE & PRODUCTS CORPORATION. Outstanding preferred and common stock should be presented to the State Bank of Albany and will be redeemed at the rate of $38.50 per share for preferred and $1.00 per share for the common.

State Street Trust Company, Boston, Mass. Reported to us as follows in Dec., 1941:

ATLANTIC PUBLIC SERVICE ASSOCIATES, INC. The First Lien and Secured 5½% Bonds due Feb. 1, 1953, have a decree value of $250 for each $1,000 unstamped bond, payable at the State Street Trust Company, Boston, Mass. Each share of $7.00 Class A Preferred Stock represented by C/D received 4/10ths of a share of Class A Preferred and 2/10ths of a share of Class B Preferred Stock of the Northeastern Utilities Co. Stock exchanged at the Continental Illinois Bank & Trust Co., Chicago, Ill.

State Street Trust Co., Boston (cont.)

BELMONT SPRINGS TRUST. The refunding 6% Bonds due May 1, 1936, have a decree value of $50.81 per $100 unstamped bond, payable at the State Street Trust Company, Boston, Mass.

CONSOLIDATED RAILROAD. Certain Certificates of Deposit of this company received a payment of 1% from the State Street Trust Company, Boston, Mass.

FENSGATE REAL ESTATE TRUST. The First Mortgage 6% Bonds, due May 1, 1937, have a decree value of $15.15 per $100 unstamped bond, payable at the State Street Trust Company, Boston, Mass.

GREAT LAKES POWER COMPANY, LTD. The State Street Trust Company of Boston, Mass., holds funds to redeem the First Mortgage 6% Bonds, which were called for payment on Sept. 1, 1936.

HOTEL BELLEVUE TRUST. The First Mortgage 6% Bonds due Oct. 1, 1940, have a decree value of $364.66 per $1,000 unstamped bond, payable at the State Street Trust Company, Boston, Mass.

ONEIDA KNITTING CO., INC. The funds for unstamped bonds for this company are held by the State Street Trust Company, Boston, Mass.

SALMON FALLS MFG. CO. Stock has a liquidating value of $42.45 per share. Liquidating dividends were paid by the State Street Trust Company, Boston, Mass.

STAFFORD COMPANY (Mass.). The Part. Preferred stock received the following payments in liquidation: Oct. 11, 1932, $18 per share; July 13, 1933, $10.50 per share; March 7, 1935, $3.50 per share; Dec. 28, 1935, 68c per share final. Paid by State Street Trust Company, Boston, Mass.

UNITED AMERICAN SODA FOUNTAIN COMPANY. The First Mortgage 5% Bonds due July 1, 1949, have a decree value of $44.87 per $1,000 unstamped bond, payable at the State Street Trust Company, Boston, Mass.

UTAH LAND & COPPER COMPANY. The bonds of this company received 26½% of their face value as the result of the foreclosure of their property. Unstamped bonds should be presented to the State Street Trust Company, Boston, Mass., for collection.

State Title & Mortgage Co. On Oct. 21, 1939, it was reported that the Trustee for Series K Certificates announced Oct. 13th that an additional distribution of 2% of the face value of the certificate would be made, bringing total payments to 39%.

Staten Island Clay Company. See Staten Island Terra Cotta Lumber Company under Chancery Court, Trenton, N. J.

Staten Island Rapid Transit R. R. Hallgarten & Co., New York City, informed holders of C/D for 2nd Mortgage 5% Bonds that they would pay to holders thereof, after July 5, 1898, $76.87 for each bond represented by said certificates. We also understand that the Baltimore & Ohio R. R. purchased these bonds.

Staten Island Terra Cotta Lumber Company. See under Chancery Court, Trenton, N. J.

Steinmetz Electric Motor Car Corporation. See Maryland Trust Co., Baltimore, Md.

Steinway Railway Co. of Long Island City. See Guaranty Trust Company, New York City.

Stephenville North & South Texas Railway Co. On Oct. 21, 1939, it was reported that a distribution of $33.15 on each $1,000 Deposited 5% Bond was made through the settlement of claims of bondholders against the St. Louis Southwestern Railway Co.

Sterling Gum Co. This company was purchased by the American Chicle Co., Inc., of New York, in 1916. We understand that the stockholders of the Sterling Gum Co. received 40c per share in liquidation.

Sterling Salt Co. Acquired by International Salt Co. Company paid a liquidating dividend of 93c per share.

Sterling Securities Corporation. Consolidated with others to form the Atlas Corporation on Oct. 31, 1936.

Consolidation of October 31, 1936
Terms of Exchange and Present Status
of Stock of
Sterling Securities Corporation

On Oct. 31, 1936, the old Atlas Corporation, The Goldman Sachs Trading Corporation (later known as Pacific Eastern Corporation), Shenandoah Corporation and Sterling Securities Corporation were consolidated to form the present Atlas Corporation. The terms of exchange for stock of Sterling Securities Corporation are as follows:

For each share of $3 First Preferred Stock—one share of 6% Preferred Stock of the present Atlas Corporation (share for share). For each share of $1.20 Preference Stock—15/100 of a share of 6% Preferred Stock and 4/10 of a share of Common Stock of the present Atlas Corporation. For each share of Class A Common Stock—23/100 of a share of Common Stock of the present Atlas Corporation. For each share of Class B Common Stock—1/20 of a share of Common Stock of the present Atlas Corporation.

Scrip: Scrip for fractional shares of the present Atlas Corporation resulting from the above terms of exchange expired on Oct. 31, 1938, when stock behind the scrip was sold at prices of $44.50 per full share of present Atlas Preferred and $8.375 per full share of present Atlas Common. Consequently, any fractional shares of the present Atlas Corporation to which certificates of the old consolidated companies would be entitled, now represent cash value of expired scrip at a proportion of the full share prices noted above.

Dividends: Dividends on full shares (not scrip for fractional shares) of the present Atlas Corporation now represent a substantial amount per share. These dividends are payable after exchange of stock to the record owner on the various record dates. On the Preferred Stock, quarterly dividends of 75c per share on Dec. 1, March 1, June 1 and Sept. 1 of each year ($3 per year) have been declared regularly since the consolidation. Thus at Oct. 31, 1941, they amount to $15 per share. On the Common Stock, two dividends of 40c each were declared in 1937 and since then two dividends of 25c each have been declared each year. Thus at Oct. 31, 1941, they amount to $2.80 per share. Please note that these dividends are payable: only after deposit of the old certificates for exchange (or sale, as hereafter noted); only on resulting full shares of present Atlas Preferred or Common; only to record owners of the certificates of the old consolidated companies unless the depositor furnishes proof of endorsement by the record owner prior to the record date of any dividends he claims, or provides a dividend order (covering such claimed dividends) from such record owner.

Purchase of Stock of Consolidated Companies: The present Atlas Corporation will, as a convenience to holders of certificates of the old consolidated companies, purchase such certificates at a price based on the above noted cash value of expired scrip plus the market value of any full shares of Atlas Preferred or Common represented thereby at the closing prices on the New York Stock Exchange on the day such certificates are received in good delivery form (i.e., endorsed with signature guaranteed by a qualified bank or brokerage firm). Dividends will be paid separately shortly after the completion of the purchase in accordance with the conditions set forth in the dividend paragraph above.

Steuben Holding Company. Incorporated in New Jersey. Inquiries regarding this company should be directed to Mr. William C. Fielder of the Fielder Corporation, 14 Park Pl., Newark, N. J. Mr. Fielder reported that the bonds may have some future value, but the stock has very little if any value.

Steubenville & Wheeling Traction Co. See Wheeling Dollar Savings & Trust Co., Wheeling, W. Va.

Stevens & Thompson Paper Company. See Manufacturers National Bank, Troy, N. Y.

Stock Growers National Bank, Cheyenne, Wyo. Informed us on Jan. 7, 1943, that they hold unclaimed funds for the following:

CHEYENNE CHAMBER OF COMMERCE. Coupon Series 2 due Jan. 15, 1934. We hold $5 for the redemption of this coupon.

WYOMING CONSISTORY NO. 1. Coupon Series 28 due July 1, 1937. We are holding $5 for this coupon; Coupon Series 31 due Jan. 1, 1939. We are holding $40 for this coupon; Coupon Series 32 due July 1, 1939. We are holding $15 for this coupon.

Stollwerck Chocolate Company. The First Liquidating Dividend of $15 per share was paid on the First Preferred Stock on Oct. 19, 1929. On the same day it was reported that the company would not realize sufficient from its assets to pay the First Preferred Stock in full, leaving no equity for the Second Preferred and Common Stock.

Stone, H. O., & Co. See Trust Co. of Chicago, Chicago, Ill.

Stoneleigh Court Apts. The National Bank of Commerce of New York City made a payment of $20.03 on each $100 First Mtge. 7% Bond, due 1924-37.

Stonewall Iron Co. Liquidating dividend of $11 was paid on 10 shares of common and 10 shares of preferred stock. We refer you to Mrs. K. M. De Frehn, 142 S. Brakely St., Dunmore, Pa., for further information.

Stout D & C Air Lines, Inc. See Marine Trust Company, Buffalo, N. Y.

Stratford (New York). See Continental Bank & Trust Co., N. Y. C.

Stratford Arms Corporation. See Marine Midland Trust Company of New York, N. Y. C.

Straus Trust Company, Chicago, Ill. Successor—American National Bank & Trust Co., 33 N. La Salle St., Chicago, Ill.

Strauss, Nathan, Inc. See Chase National Bank, N. Y. C.

Street Railway & Illuminating Properties. Stock has a liquidating value of $1.82 per share.

Streets Company. Our records indicate that this company sold its real estate to Peter W. Meyn, Pres. of Gostlin, Meyn & Hastings, Inc., of Hammond, for $375,818. Up to Oct., 1924, 114% was paid in liquidating dividends. We understand that the company had other assets that had not been disposed of. We cannot seem to find a record of where the payments were made from, but apparently the company mailed the dividends to stockholders of record. The Pres. was F. J. Reichman, 5765 Glackstone St., Chicago, Ill. Mr. George G. Olmstead was also an officer. We find Mr. George G. Olmstead, Jr., located at 5832 Stony 1, Chicago, Ill.

Stromberg Carburetor Company of America, Inc. See Bendix Aviation Corporation.

Struthers Furnace Co. See Guardian Trust Co., Cleveland, Ohio.

Struthers Well-Titusville Corporation. See Marine Trust Company, Buffalo, N. Y.

Studebaker Corporation. See City Bank Farmers Company, New York City.

Stutz Motor Car Co. of America, Inc. See Guaranty Trust Company, New York City.

Suburban Light & Power Co. See Chemical Bank & Trust Co., N. Y. C.

Suffolk & Carolina Railway. See Norfolk Southern Railroad Company.

Suffolk County, Treasurer of, Riverhead, N. Y. We were informed as follows:

LAND AND RIVER COMPANY (New York). Succeeded a company of same name incorporated in New Jersey. The assets of this company consisted almost entirely of unimproved lots and lands in or near the City of Superior, Wis. The New York office was located at 30 Broad St., New York City. On Oct. 31, 1910, it was decided to redeem at par on Dec. 15, 1910, all of the First Preferred Fractional Certificates and to make a distribution of 30% on the First Preferred Stock on account of the cumulative dividends on said stock on Nov. 15, 1910. A further distribution of 18% was paid on the First Preferred Stock. A final dividend of $8.00 per share was paid on the First Preferred Stock.

LAND & RIVER COMPANY (N. Y.). Mr. Harry L. DeForest, an attorney, located at 20 Exchange Place, New York City, informed us on Dec. 7, 1937, that William K. Hopkins, c/o Attorney General's Office, 80 Center St., New York City, and Paul Bailey, Bay Shore, N. Y., were appointed Receivers of the company in 1933. Subsequently they were discharged and such funds as remained in their hands were turned over to the County Treasurer of Suffolk Co., Riverhead, N. Y. The County of Suffolk, Treasurer's Office, Riverhead, N. Y., informed us on Dec. 14, 1942, that there was deposited in their office as a part of their Court and Trust Fund, a certain amount due to various persons who failed to comply with the request of the Receivers as to deposit of stock, etc. The County Treasurer will be able to furnish the information required if you furnish him with the name of the security holder of record. He will then be able to inform you whether or not any funds have been credited to same. For the withdrawal of such funds the County Treasurer will require two certified copies of an Order issued out of the Supreme Court directing payment to the proper person. As we recall it, certain securities of the New Jersey Company were exchanged for securities of the New York Company, which have a liquidating value.

Sugar Estates of Oriente, Inc. See The National City Bank of New York, New York City.

Sullivan-Pocahontas Coal Co. First 6½% Bonds reported to have a decree value of from 50-60%.

Sultepec Electric Light & Power Co. See Brooklyn Trust Company, 26 Broad St., N. Y. C.

Sun Investing Co., Inc. Dissolved 1936. $3.00 Conv. Pfd. stock has a liquidating value of $63 per share. Common received at least $9.40 per share.

Sun Maid Raisin Growers Association. The First Mortgage 6½% Bonds due 2/1/42 with 8/1/30 and subsequent coupons attached previously payable at C. B. F. Tr. Co. as Agent (and at Security First Nat'l Bank of Los Angeles, Trustee) on basis of $1,203.06 per $1,000 principal amount representing principal, premium, interest and interest on interest. We understand all Bonds in hands of public have been retired, although some Bonds are held by the Sun Maid Growers of California which are not to be paid. Bonds with Aug. 1, 1930 and subsequent coupons attached have a decree value of 90% of their face value. Account closed on books of C. B. F. Tr. Co.

Sun Office Bldgs. See Union Bank & Trust Co., Los Angeles, Calif.

Sunberry & Susquehanna R. R. Bonds have a decree value of $10 per $1,000 bond.

Sunburst Consolidated Royalties Co. Merged with Sunburst Oil & Ref. Co.

Sunbury, Hazleton & Wilkes-Barre Ry. Co. On April 28, 1900, it was reported that the stock of this company was exchangeable for stock of the Schuykill Juniata R. R.

Sunbury, Lewisburg & Milton Railway Company. See First National Bank, Sunbury, Pa.

Sunbury & Lewiston Ry. On Apr. 28, 1900, it was reported that the stock of this company was exchangeable for stock of the Schuykill & Juniata R. R.

Super-Corporation of America. See Continental Bank & Trust Co., N. Y. C.

Superior California Farm Lands Company. Mr. Murray Brookman, 405 Montgomery St., San Francisco, Cal., informed us on Apr. 17, 1940, that there is progress toward the compromise of taxes and assessments but it has not been completed. There is no improvement in farm prices, nor increased demand for land. See Vol. VI.

Superior Copper Co. (Michigan). See Old Colony Trust Co., Boston, Mass.

Superior Lakeview Market Co. See Guardian Trust Co., Cleveland, Ohio.

Superior Third Realty Co. See Guardian Trust Co., Cleveland, Ohio.

Superior Twelfth Realty Co. See Guardian Trust Co., Cleveland, Ohio.

Supreme Court, Buffalo, N. Y. The United States Trust Co., New York, N. Y., informed us as follows:

BUFFALO & SUSQUEHANNA RY. CO. First Mortgage 4½% Bonds due 1953 which are undeposited, are redeemable at the Supreme Court, Buffalo, N. Y.

Supreme Judicial Court of Maine, Portland, Maine. This court holds unclaimed funds for certain outstanding securities of the following which have not been presented for collection:

AMERICAN ORIENTAL COMPANY (Maine). At last accounts there were 249 shares of preferred stock outstanding that have a liquidating value of $18.44 per share. Collect from the Supreme Judicial Court of Maine, Portland, Me.

UNITED WIRELESS TELEGRAPH COMPANY. The Supreme Judicial and Superior Courts, County of Cumberland, Portland, Me., informed us as follows on Oct. 15, 1940: "Replying to yours of the 14th inst. will say that the only fund in the custody of this court, connected with the United Wireless Telegraph Company was a fund deposited in 1916 to take care of dividend checks sent out by the Receiver which had not been returned to him through the clearing house. Evidently your client did not deposit his stock and prove his claim or he would have received his proportionate share of the assets when the disposition was made by the Receiver." It would appear from the above that any outstanding shares are now worthless. Former stockholders should present their names to the Court to ascertain if they are entitled to these funds.

Susquehanna Silk Mills. See City Bank Farmers Trust Company, New York City.

Susquehanna Trust Co., Williamsport, Pa. Our records indicate the following:

WILLIAMSPORT WIRE ROPE CO. The property and assets of the company passed finally Sept. 13, 1937, into the hands of the Bethlehem Steel Corp. The Susquehanna Trust Co., of Williamsport, Pa., made a payment of $700 on each $1,000 First Mortgage 6% Bond due 1947, represented by a C/D.

Sutter Basin Corporation, Ltd. See Bank of California National Association, San Francisco, Cal.

Sutter Butte Canal Company. See Bank of America National Trust & Savings Association, San Francisco, Cal.

Swedish Ball Bearing Company. See City Bank Farmers Trust Company, New York City.

Sylvania Insurance Company. See City Bank Farmers Trust Company, New York City.

Symington-Gould Corporation. See Marine Midland Trust Co., N. Y. C.

Syndicate Mining & Milling Co. (Col.). It was reported that the company, which was located at Provo, Utah, in 1928, paid a liquidating dividend of $1.05 per share.

Syracuse Athletic Park, Inc. See Syracuse Trust Company, Syracuse, N. Y.

Syracuse Hotel Corporation. See First Trust & Deposit Company, Syracuse, N. Y.

Syracuse Lake Shore & Northern R.R. Co. See First Trust & Deposit Company, Syracuse, N. Y.

Syracuse Northern Electric Railway Co. See First Trust & Deposit Company, Syracuse, N. Y.

Syracuse Trust Company, Syracuse, N. Y. Informed us on May 13, 1941, that they hold unclaimed funds for outstanding coupons of the following corporations:

ONONDAGA ANNEX CORP. First Mortgage 6s.

Coupons due	1/1/20	$15.00

PORTSMOUTH-SOLVAY COKE COMPANY. First Mortgage Serial 6s due 7/1/29 to 7/1/39.

Coupons due	7/1/26	$30.00

RUSSELL BROS., INC. 6% Trust Mortgage. Due 1/1/22 to 1/1/35.

Coupons due	7/1/25	$15.00
	1/1/26	15.00

SYRACUSE ATHLETIC PARK, INC. First Mortgage 6% Gold Bonds. Due 7/1/30.

Coupons due	Cash on hand
7/1/21	$21.00
1/1/22	15.00
7/1/22	25.50
1/1/23	46.50
7/1/23	46.50
1/1/24	49.50
7/1/24	54.00
1/1/25	63.00
7/1/25	66.00
1/1/26	63.00
7/1/26	69.00
1/1/27	81.00
7/1/27	72.00
1/1/28	81.00
7/1/28	87.00
1/1/29	87.00
7/1/29	94.50
1/1/30	153.00
7/1/30	189.00

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Tacoma Land Company. See Manufacturers Trust Co., N. Y. C.

Tacony-Palmyra Bridge Company. See Camden Trust Company, Camden, N. J.

Tacony-Palmyra Ferry Company, c/o Charles A. Wright, President, c/o Standard Index Card Company, 707 Arch St., Philadelphia, Pa. Incorporated in New Jersey and lost its charter on Jan. 13, 1937. The Land Title Bank & Trust Company, Philadelphia, Pa., informed us as follows on Jan. 28, 1943: "Subsequent to the incorporation of the Tacony-Palmyra Bridge Company, it acquired certain property from the Tacony-Palmyra Ferry Company for a consideration of $100,000, which was paid in common stock of the Bridge Company, 8,000 shares of which were turned over to the Ferry Company. These shares were subsequently disposed of by the Ferry Company and, mainly by reason thereof, liquidating distributions in the amount of $36.50 per share were made to its stockholders, leaving a balance of $13.50 per share still due. For more complete data concerning the liquidating payments, you are referred to the attached schedule:

Liquidating Dividends Paid to Dec. 1, 1932,
$364,239.75

Oct. 15, 1928	$3.00 per share
May 6, 1929	27.00 per share
July 15, 1929	2.00 per share
May 31, 1930	2.50 per share
Dec. 5, 1930	2.00 per share
Paid	$36.50
Still Due Stockholders	13.50
	$50.00

"The Ferry Company's New Jersey charter was forfeited for non-payment of state taxes on January 13, 1937 and has not been reinstated. However, counsel has informed Mr. Wright that a reinstatement of the charter is still possible. The Ferry Company still has title to approximately 60 acres of land in Palmyra, New Jersey, as well as a number of acres of marsh land nearby. These properties, which now constitute the sole assets of the company, are estimated to have a value in excess of the back taxes owed by the company and it is Mr. Wright's hope that at some future time they can be disposed of at a figure sufficient to settle the tax liens and to enable a further small liquidating distribution to be made to the stockholders."

Tanana Valley R. R. See Irving Trust Company, N. Y. C.

Tecumseh Cotton Mills Corp., Fall River, Mass. Succeeded by Davol Mills in 1927, on basis of 1⅓ shares of Davol stock for each share of Tecumsch held. During the period of liquidation, the Tecumseh stockholders received in addition 139½% of the face value of their holdings in cash.

Telephone Investment Corporation. On Sept. 25, 1937, it was announced that the company would liquidate. The stock should be forwarded to the company for the pro rata share due in liquidation.

Telfer Biscuit Co., Ltd. Acquired by National Biscuit Co., of Canada, Ltd. Preferred stockholders received 45%.

Templar Motor Car Company. See Guardian Trust Co., Cleveland, Ohio.

Temtor Corn & Fruit Products Co. Incorporated in Illinois. The company lost its property through foreclosure some years ago and the bondholders received only 10% on the face of their bonds leaving no equity for the capital stock, which is without value. A dividend of 10% on the $2,612,445 of known indebtedness of the company will be paid. The Trustee shows there is on hand $561,741 cash (1923).

Ten Broeck Apartment Corporation. See First Trust & Deposit Company, Syracuse, N. Y.

Tennessee Central R. R. See Mississippi Valley Trust Co., St. Louis, Mo.

Tennessee Electric Power Co. See First National Bank, N. Y. C.

Tennessee & North Carolina Railroad Company. Mr. R. W. Bell, an attorney, located at Abingdon, Va., informed us as follows on July 8, 1941: Your letter of June 24th addressed to the Tennessee & North Carolina Railway Company, Hayesville, N. C., was forwarded to me some days ago for reply. In regard to the bonds of the Tennessee & North Carolina Railroad Company, all the bonds of the Tennessee & North Carolina Railroad Company were, I am advised, retired in a receivership proceeding which was pending in the United States District Court for the Western District of North Carolina, about the year 1920. My understanding is that the Tennessee & North Carolina Railroad Company was sold to the Tennessee & North Carolina Railway Company by the receiver, and the holders of the bonds of the Tennessee & North Carolina Railroad Company agreed to and did accept 50c on the dollar on these bonds. I was never connected with the Tennessee & North Carolina Railroad Company and the information that I have is purely second-hand. Should you desire to make a further examination, I would suggest that you have an attorney at Asheville, N. C., examine the receivership proceedings in the office of the Clerk of the U. S. District Court at that place.

Tennessee Terrace Hotel, Knoxville, Tenn. The First 6½% Bonds, due 1929-38, have a decree value of 11.6559% of their face value. Collect from the Atlanta Trust Company, Atlanta, Ga., on unstamped bonds. The liabilities of this bank were assumed by the Citizens & Southern National Bank of Atlanta, Ga. The Fulton National Bank of Atlanta, Ga., was Depository.

Terra Cotta Products Corporation. See City Bank Farmers Trust Company, New York City, and Bank of the Manhattan Company, New York City.

Terra Mining Co. Consolidated into Deadwood-Terra Mining Co.

Terre Haute Electric Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Terre Haute, Indianapolis & Eastern Traction Co. See Fidelity-Philadelphia Trust Co., Philadelphia, Pa.

Terre Haute & Logansport Ry. See New York Trust Co., N. Y. C.

Terrible Mining Company, Room 2751, 120 Broadway, New York, N. Y. Informed us as follows on Nov. 18, 1942: Your corporation has expired pursuant to the provisions of its Certificate of Incorporation which limited its existence to a period of fifty years. Since the expiration of your corporation the directors as trustees in liquidation have been engaged in liquidating the assets of the corporation so that a distribution in liquidation could be made to stockholders. The Company owned two mining claims situate in Lake County, Colo., which for the past several years were leased on a royalty basis. The claims were old ones which had been worked previously and the royalty produced barely enough income to cover taxes and administration expenses. It became apparent that, unless the two mining claims, which were of doubtful value, could be disposed of and the Company wound up, its assets might in time be used up for maintenance and other expenses. During the past 23 years or more the earnings of the Company have not justified the payment of any dividend. For upwards of five years last past the trustees in liquidation endeavored without success to dispose of the said two mining claims at a reasonable figure. However, in June 1942 after considerable negotiation the claims were sold to the Resurrection Mining Company for $1,750 and today the sole asset of the Company consists of cash in bank in the amount of $7,313.02 which it is proposed to distribute as follows:

Final liquidating dividend to stockholders at the rate of 6c per share	$6,000.00
Estimated expenses and disbursements in winding up the company's affairs	1,313.02
	$7,313.02

In order that the liquidation may be completed at an early date, each holder of stock of the corporation is requested to send without delay his stock certificate or certificates, endorsed to The Terrible Mining Company with signature guaranteed by a bank or member firm of the New York Stock Exchange, to The Terrible Mining Company, Room 2751, 120 Broadway, New York, N. Y., for surrender and cancellation and to send with such certificate or certificates proof of ownership and authority. Executors, administrators, trustees and others acting in a fiduciary capacity should furnish proof of their appointment and authority. Upon receipt of certificates in proper form and with satisfactory supporting documents checks representing such final liquidating dividend at the rate of 6c per share will be mailed. Yours very truly, Archibald A. Gulick, Richard Lounsbery, Donald M. Dunn, Trustees in Liquidation of The Terrible Mining Company.

Tetiuhe Mining Corp., Ltd. (England). Value of 57,000 shares of Capital Stock, par 5 shillings. Loomis, Suffern & Fernald, accountants, located at 80 Broad St., New York City, reported that a final dividend of $3,519.15 was paid in liquidation on 57,000 shares on April 19, 1937.

Texas Company (The) (California). See Texas Company (The) (Delaware).

Texas Company (The) (Delaware), 135 East 42nd St., New York City. Reported the following to us on Dec. 22, 1941: The Texas Corporation, in order to simplify its corporate structure and to promote greater efficiency and effect economies, has undergone a reorganization, the chief result of which is that the Corporation, in addition to its present functions, will carry on those operations formerly conducted by the Corporation's two chief subsidiaries. The Texas Company, a Delaware corporation, and The Texas Company, a California corporation. To accomplish this end, The Texas Corporation has merged into itself The Texas Company (Delaware) and has caused The Texas Company (California) to be dissolved. The Texas Corporation has acquired all of the assets and assumed all of the liabilities of both companies and will hereafter be known as The Texas Company.

Transactions in stock of the Company after Nov. 1, 1941, may be made in the same manner as formerly but under the name of The Texas Company. Stock certificates to be issued by the Company after Nov. 1, 1941, and until Jan. 1, 1942, will be in the old name but will bear a legend indicating the change in name. Beginning Jan 1, 1942, stock certificates will be issued bearing the new name. Certificates in the new name will not be ready for delivery prior to Jan. 1, 1942. Stockholders are requested not to send their certificates in for exchange prior to that date, but promptly after Jan. 1, 1942, all stock certificates should be sent to the Company for exchange certificates bearing the new name. For this purpose, no endorsement will be required on the old certificates and no charge will be made by the Company for such exchange. Certificates should be sent to The Texas Company, Stock Transfer Office, 135 East 42nd St., New York, New York. No change will be made in the form of the Company's outstanding debentures, or in the manner of selling or exchanging such debentures.

CALIFORNIA PETROLEUM CORP. Dissolved Sept. 9, 1938, and its assets were acquired by The Texas Corporation. A liquidating dividend was paid to the minority stockholders.

MIDLAND SECURITIES COMPANY (Maine). The Texas Corporation, located at 135 E. 42nd St., New York City, informed us as follows on June 10, 1937: Dividends paid 1924 to 1929 inclusive: 1924—$47.50 in cash; (a) One share The Texas Co. stock; 2 shares Lone Star Gas Co. stock. (a) This distribution was made as of Dec. 1, 1924, as and when stockholders exchanged $100 par shares for $10 par shares.

1925—$40.30 in cash. (b)
1927—$11 in cash.
1929—$1.05 in cash—final liquidating dividend paid Nov. 20, 1929.

Texas Company (The) (Delaware) (cont.)
(b) This distribution was made as of July 31, 1925 (last payment of $5.00), as and when stockholders exchanged $10 par shares for $1.00 par shares. Company dissolved Dec. 31, 1929.

TEXAS CO. (Texas). A final liquidating dividend of $52 per share was paid to stockholders who did not exchange their stock into that of The Texas Corp. (Del.), which was organized to take over the assets of this company.

Texas Co. (Texas). See Texas Company (The) (Delaware).

Texas Corporation (The). See Texas Company (The) (Delaware).

Texas Land & Immigration Company. See First National Bank, Boston, Mass.

Texas Land & Loan Co. of Galveston, Texas. C. P. Mann & Co., brokers of Galveston, Tex., informed us in 1925 that this company was in liquidation and that the stockholders had received liquidating dividends totaling $7.00 per share up to that time.

Texas Land Syndicate. Mr. W. Rand Jones, Treas. of the Syndicate, located at Hackensack, N. J., in care of the Hackensack Trust Company, informed us that all of the assets of the Syndicate have been reduced to cash, and that a final liquidating dividend of about 85c to 90c per share will be paid in the near future to the stockholders of record. The last dividend paid was 50c per share in 1938.

Texas Land & Trust Company, Galveston, Texas. Hutchings, Sealy & Co., bankers, Galveston, Tex., informed us in 1924 that this bank was in the hands of a Liquidating Trustee. The par value of the stock was $100 per share. Liquidating dividends to the extent of 85% have been paid. It was estimated at that time that a final dividend of 2½% would be paid.

Texas & Oklahoma R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Texas & Pacific Ry. The Second Mortgage Income Bonds were exchanged for St. Louis & Iron Mountain 4% Bonds, dated 1900.

Texla Oil Corporation. See Salt Dome Oil Corporation.

Textile Crafts Bldg. See Number 315 W. 39th St., Inc.

Thayer-West Point Hotel Corporation. See Bank of the Manhattan Company, New York City.

Third Avenue Building, Birmingham, Ala. Holders of actual bonds should write to Coleman, Coleman, Spain & Stewart, Birmingham, Ala. Understand that Certificates of Deposit for First Mortgage 7% Real Estate Gold Bonds of Third Avenue Building Company, secured by Third Avenue Building, Birmingham, Ala., which were issued by Guaranty Trust Company of New York (or by National Bank of Commerce in New York), as Depositary for the Committee for the Protection of the Holders of Bonds sold through G. L. Miller & Company, Inc., are without value.

Third Avenue Holding Co., Inc. See Bank of Manhattan Company, New York City.

Thirty-Federal Street. Property sold in 1934. Depositors and non-depositors of First 6% Bonds due 1926-38 received stock of Thirty Federal Street Corp.

Thompson Contracting & Construction Co. See Bank of Manhattan Company, New York City.

Thousand Island Hotel Company. See City Bank Farmers Trust Company, New York City.

Threadwell Tool Company. See Franklin County Trust Co., Greenfield, Mass.

315 West 86th Street Apartments. See Manufacturers Trust Co., N. Y. C.

345 West 86th Street Apt. Bldg. See Continental Bank & Trust Co., N. Y. C.

Three Hundred One East Thirty-Eighth Street Apt. Bldg. See Continental Bank & Trust Co., N. Y. C.

333 West 86th Street Corporation (Franklin Towers). See Manufacturers Trust Co., N. Y. C.

Ticonderoga Pulp & Paper Company. See Boston Safe Deposit & Trust Co., Boston, Mass.

Tidewater Copper Company. See Royal Trust Company, Victoria, B. C.

Tidewater Portland Cement Company. See Maryland Trust Co., Baltimore, Md.

Tilo Roofing Company, Inc. See City Bank Farmers Trust Company, New York City.

Tintern Manor Water Co. There are a few shares of common stock of this company outstanding that are exchangeable for preferred shares of the Monmouth Water Company on the basis of 10 shares of Tintern for one share of Monmouth preferred. We refer you to the American Water Works & Electric Co., 50 Broad St., New York City, for further information.

Title Guarantee & Trust Company, Brooklyn, N. Y. Our records indicate the following:

REALTY SECURITIES CO. Second Mortgage 4% Bonds, due 1903, have a decree value of 10%. Funds for unstamped bonds were held by the Title Guarantee & Trust Company, Brooklyn, N. Y. All funds paid out.

Title Guarantee & Trust Company, 176 Broadway, New York City. Reported the following on Dec. 22, 1941:

CRESCENT ATHLETIC CLUB. 2nd Mortgage 5% Bonds due Nov. 1, 1923. The Title Guarantee & Trust Company, 176 Broadway, New York City, holds certain unclaimed funds for unstamped bonds of the above.

ENGINEERS LAND CORPORATION. 2nd Mortgage 6% Bonds due Mar. 1, 1927. The Title Guarantee & Trust Company, 176 Broadway, New York City, holds certain unclaimed funds for unstamped bonds of this company.

ESTATES OF LONG BEACH. First Mortgage 6% Bonds due July 1, 1917. The Title Guarantee & Trust Company, New York City, holds certain unclaimed funds for unstamped bonds of this company.

JAMAICA ESTATES. 3rd Mortgage 6% Bonds, due Sept. 1, 1917. The Title Guarantee & Trust Company, 176 Broadway, New York City, holds certain unclaimed funds for outstanding bonds of the above issue which are unstamped.

LONG BEACH RECREATION CHAIR CO. 6% Refunding 2nd Mortgage Bonds due May 1, 1929. The Title Guarantee & Trust Company, 176 Broadway, New York City, holds certain unclaimed funds for outstanding bonds of the above issue that are unstamped.

STANDARD ASSETS CORP. Incorporated in New York and has been in liquidation for several years. The Title Guarantee & Trust Company, 176 Broadway, New York City, is paying the liquidating dividends on the stock.

Title Guarantee & Trust Co., N. Y. (cont.)
VANDERVEER CROSSINGS. 6% 3rd Mortgage Bonds due April 15, 1919. The Title Guarantee & Trust Company, 176 Broadway, New York City, holds certain unclaimed funds for outstanding bonds of the above issue that are unstamped.

Title Insurance and Trust Company, 433 S. Spring St., Los Angeles, Cal. Informed us as follows on Feb. 17, 1942:
HOME TELEPHONE & TELEGRAPH COMPANY. Answering your questionnaire as to bonds of the Home Telephone & Telegraph Company, we wish to advise that two bond issues were created upon the same property. The first was created by the Home Telephone & Telegraph Company of San Diego securing its First Mortgage 5% Sinking Fund 30-Year Gold Bonds dated June 15, 1904, under a bonded indebtedness of $500,000. The second issue was created by San Diego Home Telephone Company with an authorized issue of $1,500,000 to secure its First Mortgage 5% 30-Year Sinking Fund Gold Bonds dated Dec. 15, 1907. We were named Trustee under both issues but resigned under the latter issue. The Union Trust Company of San Diego succeeded us as Trustee on Sept. 22, 1917 by court proceedings.

Upon default in the payment of interest on both bond issues, the property was sold under foreclosure proceedings on Jan. 26, 1918, for the sum of $125,000 to Pacific Telephone & Telegraph Company and the net proceeds of sale were paid to the respective Trustees for distribution to the bondholders. The bonds of the original issue are still redeemable by this Company at approximately 29.2% of their original par value, if all required coupons are attached. We also hold funds to pay outstanding coupons redeemed before the default occurred. The Union Trust Company of San Diego holds the funds applicable to the payment of all outstanding bonds, if any, of the issue of 1907. Our records disclose that they had the sum of $191.09 available for the payment of each $1,000 bond.

Tivoli Apartments. See American Security & Trust Co., Washington, D. C.

Tobacco Products Corp. of Delaware. On Oct. 21, 1939, it was reported that the stockholders had approved dissolution of the company. The first payment was reported as $10 per share. The company's assets consist of cash, stock of Tobacco Products Co. of New Jersey, and marketable securities.

Tobique Valley Railway Co., Ltd. Acquired by Tobique Railway Co., Ltd., in 1936 through foreclosure. The road is leased to the Canadian Pacific. The first mortgage income bonds of the new company were exchanged par for par for First Mortgage Bonds of the old company. The Second Mortgage Bonds of the old company received 10 shares of new stock for each $1,000 bond. No provision was made for the old stock. Confirmed by the Canadian Pacific Railway Company, Montreal, Quebec, on Jan. 28, 1942.

Toledo Furnace Co. (Ohio). Merged with Interlaken Iron Co.

Toledo & Ohio Central Extension R. R. See Irving Trust Co., N. Y. C.

Toledo, Peoria & Warsaw R. R. See City Bank Farmers Trust Co., N. Y. C.

Toledo, St. Louis & Kansas City R. R. See New York Trust Co., N. Y. C.

Toledo, Walhonding Valley & Ohio Railroad Company. Was consolidated, effective July 1, 1911, with The Cleveland & Marietta Railway Company to form The Toledo, Columbus & Ohio River Railroad Company, which Company was consolidated, effective July 1, 1924, with The Cincinnati, Lebanon & Northern Railway Company, The Cleveland, Akron & Cincinnati Railway Company, The Manufacturers Railway Company and the Pennsylvania-Detroit Railroad Company to form The Pennsylvania, Ohio & Detroit Railroad Company, which Company is operated by The Pennsylvania Railroad Company under a long term lease dated Apr. 29, 1926.

Toledo & Western R. R. First Mortgage bonds have a decree value of $250 per $1,000 bond.

Tolima, Department of, Colombia. Press report dated Oct. 31, 1940. South American courts have just rendered a favorable judgment in the suit by the Marine Midland Trust Co. of New York to enforce the rights of holders of the 7% External Bonds of the Department of Tolima, Colombia, for which the bank acts as successor fiscal agent. Its ability to announce a decision in favor of the bondholders is unusual, according to a statement issued by the bank last night, since, in spite of the widespread defaults on South American dollar bonds, few suits have been instituted against the various governmental and other debtors. The Department of Tolima Dollar Bonds, now outstanding in the principal amount of $2,112,000, have been in default since Nov. 1, 1931. Each $1,000 bond has an accumulation of unpaid coupons of $603 to Nov. 1, 1940. The total outstanding includes more than $820,000 overdue sinking fund principal installments to Nov. 1 and carries $1,273,536 overdue coupons, or a total overdue for principal and interest of $3,385,536.

Reason for Default.

When the Tolima Bonds were issued, the department, which has a political status in the Republic of Colombia similar to that of a State, agreed to make monthly deposits in Colombia from its taxes on liquors, slaughter houses, tobacco and consumption of foreign liquors, which deposits were to be transferred to the fiscal agent in New York to make the service payments for sinking fund and interest on the loan. It stopped making these deposits in Dec., 1931, and the department excused its failure to make deposits by invoking the moratorium on foreign debt payments of the Government of Colombia, claiming among other things that even if the deposits were made they could not be transferred to New York for the service payments.

As successor fiscal agent, Marine Midland Trust Co., after failure of all friendly negotiations, began a suit in the Colombian courts in 1938 to secure an order forcing the department to deposit pledged revenues to be held as security for the benefit of the bonds, until payment could be made on the bonds or a satisfactory settlement arranged. After an unfavorable decision in the lower courts, the Supreme Court of Justice handed down a decision Oct. 14, 1940, ordering the department to make its deposits, as from Dec., 1931 to July, 1938, when suit was begun.

The total of the deposits ordered would be $1,593,333 in United States currency, but the court converted this amount into Colombian currency at the parity rate in 1927 when the bonds were issued, for an aggregate of 1,637,150 pesos and stated that this amount of Colombian currency was to be considered in discharge of the service obligation due in dollars. Marine Midland had already filed petition for reconsideration of this latter point, and expects the department also to apply for reconsideration.

Arrangements looking toward enforcement of the judgment have not yet been worked out and ultimate collections will probably be in Colombia currency which will be blocked in Colombia and unavailable for transfer to New York for the benefit of the bondholders, except as further negotiations to this end are successfully undertaken.

The bank stated that this new decision may be considered a tribute to the high integrity of the Colombian courts and that it appears to be an outstanding step in the effort of American creditors to secure payments on Colombian dollar debts. The bank also expressed the opinion that the steps which will be taken to enforce the judgment should have a material influence in accelerating negotiations for settlement of Colombian departmental debt.

Tompkins County Trust Company, Ithaca, N. Y. Our records indicate the following:

CASCADILLA SCHOOL ASSOCIATION. The Tompkins County Trust Company of Ithaca, N. Y., has funds on deposit to pay the Income Mortgage 6% Bonds due April 15, 1934, as follows: Coupons in full to and including Oct. 15, 1924, and $31.81 on principal per each $1,000 Bond with April 15, 1925 and subsequent coupons attached.

Toronto General Trusts Corporation, Bay & Melinda Streets, Toronto, Ontario. Informed us on January 5, 1942 that they hold unclaimed funds or new securities for outstanding securities of the following companies:

ALGOMA STEEL CORPORATION LIMITED. The First & Refunding 5% Fifty Year S. F. Bonds received the following payments from the Toronto General Trusts Corporation of Toronto, Ont.: Distribution of 9 44/60ths shares of common stock for each £100; first payment $7.30 per £100. Second and final payment of .53643%, equal to $2.61 per £100.

CANADIAN RAIL & HARBOR TERMINALS, LIMITED. The Toronto General Trusts Corporation of Toronto, Ontario, is making the following payments on the First Mortgage 6½% S. F. Bonds due March 1, 1951: First payment of 62% less ¼ of 1%; second payment of 2.7292448%.

The S. F. 7% Bonds received 8.04%, and the Debenture 7% Bonds received 7.92% from the Montreal Trust Co., 61 Yonge St., Toronto, Ontario.

CAWTHRA APARTMENTS, LTD. 6% Bonds with Coupon No. 14, dated Dec. 1/39, and subsequent turned in to The Toronto General Trusts Corporation and payment of 75c on $1.00 made.

FOUR HUNDRED AVE. ROAD. 7% Bonds with Coupon No. 23, dated Dec. 1/37 and subsequent exchanged at The Toronto General Trusts Corporation for new Bond 4½% par for par plus 1 new Pfd. share.

JONES BROS. LTD. 6½% Bonds with Coupon No. 15, dated May 15/34 and subsequent exchanged at the office of The Toronto General Trusts Corporation for each $100 old Bond—$50.00 new, plus 5 Pfd. and 2 Common shares of the new Co.

Toronto General Trusts Corporation (cont.)

ONTARIO BAKERIES, LIMITED. The 20-Year 6% First Mortgage S. F. Gold Bonds Series A received $1.95 per $100 bond, payable at the Toronto General Trusts Corporation, Toronto, Ont.

REINHARDT BREWERY COMPANY, LIMITED. The Toronto General Trusts Corporation of Toronto, Ontario, as Liquidator is making the following payments on the redemption of the Common Stock: First Payment $2 per share; Second and Final $2 per share. Proportionate share of interest earned 12c per share.

UNITED CIGAR STORES, LIMITED (1915). The Toronto General Trusts Corporation, of Toronto, Ontario, informed us that they acted as liquidator of this company in 1923 and made a distribution to preferred stockholders of $2.59 per share. There was nothing available for common stockholders.

Toronto Railway Company. See National Trust Company, Limited, Toronto, Ontario.

Toronto Suburban Ry. Co. The British Empire Trust Co., of London, Eng., made a payment of 25% on each $1,000 First 4½% Debenture Stock due 1961.

Traders Finance Corporation (Del.). The preferred stock was liquidated at 17% of its face value. For further information we refer you to Mr. Eckes of Eckes & Dean, 40 Rector St., New York City. The attorney was Earle Brown, Worcester, Mass. Mr. O. B. Bush, of Slatington, Pa., was a director.

Tradesmens National Bank & Trust Company, Phila., Pa. In response to your request for information relative to obsolete securities for which we, as Trustee, hold liquidation funds, we wish to advise that we have in our possession funds available for the liquidation of the following:

DAIRY OPERATORS COMPANY. The Tradesmens National Bank & Trust Company, Philadelphia, Pa., informed us as follows on March 26, 1942: "Dairy Operators Company 10-Year 6% Secured Gold Notes, Series "A" dated 2/1/31, being liquidated in accordance with Order of Court 9/20/37 at $4.69 per $100.

LA FRANCE INDUSTRIES, Press report:

Reorganization of
LA FRANCE INDUSTRIES
In the United States District Court for
the Eastern District of Pennsylvania
In the Matter of
La France Industries, Debtor
and
Pendleton Manufacturing Company,
Subsidiary Debtor
In Proceedings for Reorganization under
Section 77-B of the National Bankruptcy Act. No. 19393

To the Holders of First Mortgage 6% Sinking Fund Gold Bonds of La France Textile Industries, Dated Dec. 1, 1927.

The Plan of Reorganization of La France Industries, Debtor, and Pendleton Manufacturing Company, Subsidiary Debtor, dated April 26, 1939, as amended, having been consummated in accordance with Order directing consummation, dated June 4, 1941, you are hereby requested to deliver to Tradesmens National Bank and Trust Company, Corporate Trustee, said First Mortgage 6%

Sinking Fund Gold Bonds, to be exchanged for the Second Mortgage 4% Sinking Fund Bonds of LaFrance Industries, dated July 15, 1941, in the face amount equal to one-half of the face amount of the said First Mortgage 6% Sinking Fund Gold Bond surrendered by you, and shares of 6% cumulative preferred stock of LaFrance Industries, in an aggregate par value equal to one-half of the face amount of the First Mortgage 6% Sinking Fund Gold Bond surrendered, plus an amount equal to interest on such bond surrendered, accrued at the rate of 6% per annum on the face amount of such bond so surrendered, from June 1, 1936 to July 31, 1941, inclusive, and shares of common stock without nominal or par value of LaFrance Industries, Debtor, on the basis of twenty shares of such stock for each $500.00 in face of amount of said Second Mortgage 4% Sinking Fund Bonds so issued.

All such First Mortgage Bonds shall be mailed postage prepaid, by registered mail, on or after August 20, 1941, to the Tradesmens National Bank and Trust Company, 1420 Walnut Street, Philadelphia. The forwarding letter should set forth the name of the holder of said bonds, the name and address of the new security holder, a description of such bonds forwarded and the citizenship of the holder of said bonds and the date when the holder of such bonds became a resident of the United States.

You are hereby notified that an application will be made to the Judges of the United States District Court in the above proceedings on the 29th day of September, 1941, asking said Court to fix a time to expire not sooner than five years after the Final Decree in these proceedings, within which the holders of said First Mortgage 6% Sinking Fund Gold Bonds shall present or surrender their securities and providing that after such time no such securities shall participate in the distribution under the Plan.

Tradesmens National Bank & Trust Co.
Corporate Trustee under Second Mortgage of LaFrance Industries, dated
July 15, 1941.

LOMBARD INVESTMENT COMPANY. The Tradesmens National Bank & Trust Company, Philadelphia, Pa., informed us as follows on March 26, 1942: "3% liquidation payment payable 10/7/40 on Lombard Investment Company 10 Year 5% Debentures dated 8/2/1886."

Transcontinental Air Transport, Inc. See City Bank Farmers Trust Company, New York City.

Transcontinental Broadcasting System. Press report dated August 19, 1941.

Wilmington, Del., Aug. 19—$63,715 distributed to Class A. stockholders in settling the affairs of the Transcontinental Broadcasting System, it was disclosed by the report of Daniel F. Wolcott and Harry H. Stehman, receivers, filed today in the Court of Chancery.

Fees, payments to stockholders and other claims amounted to $70,345, leaving $24,528 now held by the receivers out of cash assets of $94,874.

Treadwell Yukon Company, Ltd. See Treadwell Yukon Corporation, Limited.

Treadwell Yukon Corporation, Limited. Dissolution authorized May 4, 1942. Liquidating Distributions Nos. 1, 2 and 3, of 5c, 10c and 15c per share respectively, now payable upon presentation and surrender of stock certificates in good order at the office of the corporation, 1022 Crocker Building, San Francisco, Calif., for which formal Deposit Receipt will be issued, to be surrendered and cancelled upon payment of final liquidating distribution. This company was successor to Treadwell Yukon Company, Ltd., which dissolved in 1938, and which wound up its liquidation in 1941, there being no remaining assets thereafter. Any outstanding stock of the latter company is now valueless.

Tremont Coal Company. The Philadelphia & Reading Coal & Iron Company, Reading Terminal, Philadelphia, Pa., at one time was acquiring the stock of this company.

Tremont & Suffolk Mills. See First National Bank, Boston, Mass.

Trenex Realty Corporation (Lincoln Theatre, Trenton, N. J.). See Manufacturers Trust Co., N. Y. C.

Trenton Trust Company, Trenton, N. J. Reported to us the following on December 27, 1941:

INDIANA NORTHERN TRACTION COMPANY. The Trenton Trust Company of Trenton, N. J., holds $150 to redeem a Certificate of Deposit No. 110 representing a First Mortgage 30 Year 5% Bond, issued by the above bank in the name of James Alden Guest. See Union Traction Co. of Indiana.

KENNEBEC GAS & FUEL COMPANY. Bonds all paid and stamped. No further funds available.

REEVES FOUNDRY COMPANY. The Trenton Trust Company of Trenton, N. J., holds $334.50 to redeem a $500 First Mortgage 6% Series A Bond, No. 19.

VERNON, WILLIAM J. The Trenton Trust Company of Trenton, N. J., holds $129 to redeem First Mortgage 6% Bonds of $50 each numbered 2428 and 2429.

Trinity Copper Corporation (Virginia). On June 5, 1942, we wrote to the Tax Assessor of Shasta County, Redding, Calif., and were informed that this company still owned mining claims in their county and the taxpayer is Richard J. Burton, Treasurer, 451 Marlboro St., Boston, Mass.

Tri-Utilities Corporation. See Chase National Bank, N. Y. C.

Troy Foundry & Machine Co., Inc. See First National Bank, Boston, Mass.

Troy Gas Company. See Manufacturers National Bank, Troy, N. Y.

Troy & North Carolina Gold Mining Company. Incorporated in New York State in 1866 and was revived in 1936 by Frank E. Tappan, Treas. of the company, located at Attleboro, Mass., in care of the Associated Attleboro Manufacturers, Inc. Mr. Tappan informed us as follows on Aug. 3, 1936: "The company was revived in order that it should be able to pass title to its property in North Carolina. The undersigned, F. E. Tappan, having paid taxes on this property for many years, personally, and having had the responsibility of seeing that no one stole the timber or gold, felt that he should have the property in his own hands to dispose of as seemed best. Therefore the Directors voted to sell the property to him for $1,200. You will realize, of course, that most of this amount was used in defraying state franchise and other taxes in arrears for upwards of 20 years, also attorney's fees so that there will be little to distribute to stockholders. However, there may be something left when the matter is finally closed. If you will furnish me with full particulars regarding the stock you mentioned, including proof of ownership, I shall place the name on file for distribution of whatever amounts may be left after all expenses are paid."

Supplementing our previous report, the following letter was received from Ralph C. Estes, an attorney, located at Bronson Bldg., Attleboro, Mass., dated Aug. 13, 1936: "Your letter of the 4th instant to Mr. Frank E. Tappan has been handed to me by Mr. Tappan to answer because I am familiar with the legal affairs of the Troy and North Carolina Gold Mining Company, and he thought I might explain the legal aspect to you better than he can. This company was organized about 1866. Mr. Tappan's father became interested in the company and became the owner of 539 shares out of 707 shares issued. The company became dormant. Back around 1915, there was a lawsuit over the taking of some of the timber from the property, which was won by the company, but damages were entirely used up in legal fees. In 1924 after Mr. Tappan's father died and his stock came to Mr. Frank E. Tappan, they had the opportunity to sell some timber, and we called a meeting of the stockholders. Notice was sent to all stockholders of record to the addresses that were known. The meeting was held in Troy, N. Y., and a vote passed to sell the timber. There was something around $6,000 realized. Mr. Tappan had paid the taxes, salary of treasurer for some time, expenses of looking after the property, and legal fees, which reduced the $6,000 to $1,500. The property was sold for taxes once or twice and he redeemed it. Nothing more was done until there was some talk of the government taking over the property at a price that would realize about $1,200. We then started to have another meeting of the company last year, but found that the company had been dissolved by the State of New York. We succeeded in getting a special Act through the New York Assembly early this year to revive the company, but to do so we had to pay considerable taxes to the State of New York, and then held a meeting at which 549 shares out of 707 were represented. Again all notices were sent to all the stockholders of record to the last addresses known, including Mr. Cluto, and notice was advertised in accordance with New York laws. The meeting was held and it was deemed advisable to get the property into somebody's hands so that it could be disposed of, and Mr. Tappan offered to take it over at the price the government might pay, namely, $1,200, and the stockholders voted to sell it to him. Consequently it has been conveyed to him, and then we have had the company again dissolved. Competent New York legal advice was employed. After paying all expenses, taxes, etc., there is about $1,500 on hand to be divided among the stockholders."

Troy Steel Company. See First Trust Company, Albany, N. Y.

True Fissure Mining & Smelting Co. See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Trumbull Steel Co. Merged with Republic Iron & Steel.

Trust Company of Chicago, 104 S. La Salle St., Chicago, Ill. Confirmed the following on Jan. 7, 1942:

MARQUETTE MANOR. 7% Real Estate Gold Bonds dated May 8, 1930. We were informed by the Chicago Title & Trust Company, Chicago, Ill., on Aug. 21st, that a plan of reorganization affecting these bonds has been confirmed by decree entered in proceedings under Section 77B of the Bankruptcy Act. If you hold some of these bonds and have not yet exchanged them for new securities you may do so at The Trust Company of Chicago, 104 S. La Salle St., Chicago, Ill.

STONE, H. O., & CO. The Trust Co. of Chicago, Ill., made a distribution of 6% on each $1,000 First 6% Bond, due 1932. Not confirmed.

Trust Company of Cuba, Havana, Cuba. Our records indicate the following:

CIEGO DE AVILA COMPANIA AZUCARERA. Value of 6% Bonds due 1931. The property underlying this bond issue has been sold under foreclosure and the proceeds of this sale were distributed to the outstanding bonds at the rate of $140.64 for each $1,000 bond. In connection with this distribution there are only three bonds left: Nos. 2, 26 and 270 that have not received their pro rata share. As there is no more property underlying these bonds to be disposed of and the deficiency right being worthless, we submit the bonds stamped $140.64 paid as worthless. Collect on unstamped bonds from the Trust Co. of Cuba, Havana, Cuba.

OCCITANIA SUGAR COMPANY. Certificates of Deposit for First Mortgage 6% Bonds received the following from the Chase National Bank, New York City: $100 in cash and two bonds representing 400 pesos of the Jose Maria Herrera, Havana, Cuba, for each $1,000 certificate. These bonds should be sent to the Trust Company of Cuba, Havana, Cuba, and receive $421.22 in cash.

Trust Company of New Jersey, Hoboken, N. J. Our records indicate the following:

HUDSON COUNTY CONSUMERS BREWING CO. (N. J.). Stock has a liquidating value of $5.80 per share. Collect from the Trust Company of New Jersey, Hoboken, N. J. We refer you to Adam Stecker, 180 68th St., Brooklyn, N. Y., for further information.

Trusteed American Bank Shares (American Associated Dealers, Inc.) See Guaranty Trust Company, N. Y. C.

Trustees System Service Corporation. See City Bank Farmers Trust Company, New York City.

Trusts & Guarantee Company, Ltd. Mentioned in the Marvyn Scudder Manual, Volume III, acted as the Trustee to foreclosure of a mortgage on the property of a certain company. We do not know now the name of that particular company whose name should head the report instead of Trusts & Guarantee Co., Ltd., which is located at 302 Bay Street, Toronto, Ont.

Tubular Dispatch Co. See Chase National Bank, N. Y. C.

Tuckerton Gas Company. See Provident Trust Company, Philadelphia, Pa.

Tudor Corporation. See Fidelity Union Trust Company, Newark, N. J.

Tudor Hall Apartments Building Company. See Fidelity Union Trust Company, Newark, N. J.

Tulpin Silver Black Fox Corporation. See Royal Trust Company, Halifax, Nova Scotia.

Tungsten Mines Company. Mr. Frank W. Griffin, Holbrook Bldg., San Francisco, Cal., informed us in 1931 that this company was no longer in existence. There was a bond issue secured by the company's property, which was foreclosed. The bondholders received about 35% of the face value of their bonds, leaving no equity for the capital stock.

Turner Bros. Buildings Corporation (Lincoln Hall). See Manufacturers Trust Co., N. Y. C.

Tuscaloosa Coal, Iron & Land Co., Tuscaloosa, Ala. We understand that the company has paid liquidating dividends amounting to $21.25 per share. Mr. W. H. Nicol, President of the company, who, at last accounts was city engineer for the City of Tuscaloosa, Ala., informed us that the only remaining assets consist of unpaid dividends on stock which has been lost or which the company has been unable to locate.

Tuscany Towers Corporation. See Manufacturers Trust Co., N. Y. C.

Tuskegee Light & Power Co. See First National Bank, Montgomery, Ala.

Tuxedo Park, Inc. See First-Mechanics National Bank, Trenton, N. J.

Twenty East Del. Apt. See Chicago Title & Trust Company, Chicago, Ill.

Twenty-Eighth & Twenty-Ninth Street Crosstown R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Twenty-First Street & Fifth Avenue Corp. Mr. Samuel E. Jacobs, located at 80 Fifth Ave., New York City, informed us in 1926 that the stock of this company had a fair value of $100 per share as of Mar. 1, 1926. He also stated that the final distribution of the Broadway-Flushing Co. was made on Dec. 11, 1925. The final distribution of the Hudson Realty Co. was made on Jan. 23, 1926.

25 West 14th Street Corporation. See Bank of the Manhattan Company, New York City.

2480 Broadway Corporation. See Continental Bank & Trust Co., N. Y. C.

29th Street Towers. See Number 220 West 29th Street Realty Corporation.

2100 Massachusetts Avenue. See American Security & Trust Co., Washington, D. C.

2100 Walnut Street Company. See Continental Bank & Trust Co., N. Y. C.

23-24 Corporation. Reorganized as London Terrace, Inc. The First & General 6% Bonds were exchanged par for par in new bonds and 10 shares of new common stock for each $1,000 bond. Holders of Junior Mortgage Bonds received one share of new preferred and one share of new common stock for each $1,000 bond. Holders of valid mechanics' liens received for each $1,500 of claims, one share of new preferred stock. We found no provisions for any securities junior to the above. The new company is located at 435 West 23rd St., New York City. We believe that Mr. Robert LeRoy, of 14 Wall St., New York City, is familiar with the reorganization.

Twin City Rapid Transit Company. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Twin Falls North Side Land & Water Company. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

2 East 61st Street Corporation (Hotel Pierre). See Fulton Trust Company, N. Y. C.

271 Madison Avenue Building (New York): The First 6½% Bonds have a decree value of 41.32455% of their face value. Collect on unstamped bonds from the Manufacturers Trust Company, New York City.

265 Fourth Avenue Corporation (4th Ave. & 21st St. Bldg.). See Manufacturers Trust Co., N. Y. C.

264 Lexington Avenue Corporation. See Bank of the Manhattan Company, New York City.

269 Madison Avenue, Inc. See City Bank Farmers Trust Company, New York City.

220 E. 18th Street Apt. Bldg. See Silrap Construction Co., Inc.

2 Park Lane West, Inc. See Bank of the Manhattan Company, New York City.

Tygarts Valley Traction Company. This traction company has gone into Receiver's hands. A dividend has been paid to bondholders who have proven their claims. Suit was brought giving the bondholders preference in the liquidation. If your bonds were not proven before the commissioner, application to prove the bonds should be made at once to participate in any dividends that may be hereafter declared. The company still has some real estate and some rails to be disposed of before final liquidation. (11/5/1936.)

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U. S. L. Battery Corporation, Niagara Falls, N. Y. Merged with Electric Auto-Lite Co., in May, 1928. Holders of Class A Stock received $150 of Electric Preferred for each 10 shares of A Stock held. Holders of Class B Stock received $100 of Electric stock for each 10 shares of B Stock held. Holders of common received 1½ shares of new common for each old share.

U. S. Mex Oil Corporation. See United States District Court, N. Y. C.

Ulster & Delaware Railroad Company. See Central Hanover Bank & Trust Company, N. Y. C.

Ungerleider Financial Corporation. See Financial Corporation.

Union American Investing Corporation. See City Bank Farmers Trust Company, New York City.

Union Bank & Trust Company, 760 S. Hill St., Los Angeles, Cal. Our records indicate the following:

SUN OFFICE BLDGS. The Union Bank & Trust Co., of Los Angeles, Cal., made the following distributions on each $1,000 First Leasehold 5½% Bond due 1930-48.

1932—$31.40
1933— 31.19
1934— 30.80
Others— 30.78

Union Banking & Trust Company, Du Bois, Pa. Our records indicate the following:

UNITED TRACTION EXTENSION STREET RAILWAY CO. The Union Banking & Trust Co., of Du Bois, Pa., made a payment on the 5% Bonds, due 1938.

Union Bridge Co. of Pittsburgh, Pa. The Court of Common Pleas of Allegheny Co., Pa., instructed Howe Nimick, Trustee for Bondholders, to distribute the funds held by him to bondholders who had presented their bonds before March 11, 1933.

Union Cemetery Association. See Fidelity Union Trust Company of Newark, N. J.

Union Club of Troy, Inc. 5% Series "A" Bonds due 1934. The Manufacturers National Bank of Troy, N. Y., informed us as follows on March 3, 1941: "Replying to your letter of March 1 regarding bonds of the Union Club of Troy, Inc., we have made inquiry of the Treas. of the Club, who states that these bonds are Debentures having no value, but that if the inquiry is for the purpose of settling an estate, he will pay $1.00 per lot.

Union Discount Co. (New York). 25% paid in liquidation on the 3-Year Notes.

Union Dye & Chemical Corporation. See Chase National Bank, N. Y. C.

Union Ferry Company of New York & Brooklyn. The Department of Finance, City of New York, informed us as follows on Mar. 24, 1931: "On Nov. 25, 1921, the Board of Estimate and Apportionment authorized the condemnation of all the land and terminals of the Union Ferry Company of New York & Brooklyn used in connection with the operation of the Atlantic and Hamilton Ave. ferries. Under proceedings instituted title to these properties vested in the City of New York on Jan. 19, 1922, and the City of New York paid to the Union Ferry Company of New York and Brooklyn the sum of $434,833.05 under an award for the Hamilton Ave. property and $1,254,227.91 under an award for the Atlantic Ave. property. In addition there was also paid to the Ferry Company the sum of $350,000 for nine boats purchased from it, the sum total of the awards for the properties and the purchase price of the boats being $2,039,060.96. Any unclaimed funds are probably held by the company located at Brooklyn, N. Y.

Union Gold Mining Company (Colorado). William Floyd, Secretary of the company, located at Colorado Springs, Colorado, reported in 1907 the following stockholders, addresses unknown, who did not receive the final liquidating dividend: David Bachrach, Jas. Beshears, Chas. A. Brooks, W. H. Brown, S. L. Carpenter, W. T. Carrington, Mrs. Lydia G. Choate, Cohig & Fanning, Eliz. Cruise, Vicomte Chas. de Deservilles, L. Vae de Fores, Charles Farnsworth, Chas. A. Hardy, Heinrich Hauffman, H. Hirsch, J. H. Hurvey, Luther Lee Johnson, N. O. Johnson, Jennie T. Kelley, W. F. Kendrick, Mrs. M. A. Kershaw, C. F. Kjellender, Paul Knapp, Wilhelm Kreunnling, Albert Kuhus, Ed. H. Lyons, Wood F. McCorkle, Annie M. McKee, Mrs. A. M. McMillan, Curt Miller, E. M. Nesting, F. L. Pollitz, Louis Rieger, F. B. Rogers, Clark H. Smith, J. M. Smith, Leland S. Smith, Rudolph Von Albertina, Ludwig Freiherr Von Godin, Robert Wetzig.

Union Guarantee & Mortgage Company. See City Bank Farmers Trust Company, New York City.

Union Guardian Trust Company, Detroit, Mich. Informed us in Jan., 1942, that they hold unclaimed funds for certain outstanding securities of the following companies:

BAGLEY-CLIFFORD CORP. On Feb. 15, 1937, it was announced that holders of C/D for 1st Mortgage 6% Bonds, Series A, might obtain new First Mortgage Bonds of Bagley Bldg. Corp., Trust Certificates representing shares of common stock of Bagley Bldg. Corp., and cash equal to 2% of the principal of Series A Bonds. Undeposited bonds could have obtained the above at Union Guardian Trust Co. of Detroit. Expired 12/30/41.

Union Guardian Trust Company (cont.)

DETROIT, ALMONT & NORTHERN R. R. The First 6% Bonds due 1940 have a decree value of $39 per $1,000 bond. Collect from the Union Guardian Trust Company, Detroit, Mich.

DETROIT & CANADA TUNNEL CO. The Union Guardian Trust Co. of Detroit, Mich, will hold new securities of the Detroit & Canada Tunnel Corp. until Feb. 7, 1944, at which time the unclaimed securities will be returned to the new company.

DETROIT CITY SERVICE CO. The First 6½% Bonds due 1937 have a decree value of $534.71 per $1,000 bond. Collect on unstamped bonds from the Union Guardian Trust Company, Detroit, Mich.

GREAT EASTERN LUMBER COMPANY. The First Mortgage Bonds have a decree value of $9.57 per $1,000 bond. Collect from the Union Guardian Trust Company, Detroit, Mich.

GREAT LAKES DETROIT TERMINAL CO. The First 5% Bonds due 1980 have a decree value of at least 10% per unstamped bond. Collect from the Union Guardian Trust Company, Detroit, Mich.

NATIONAL STEEL CORPORATION. The 10-Year 5% Bonds due 1941 have a decree value of 70% plus $16.54 on each $45 bond. Collect from the Union Guardian Trust Company, Detroit, Mich.

Union Ice Company. See Fidelity Union Trust Company, Newark, N. J.

Union Mills, Inc. (N. Y.). The liquidation of this company was approved in 1931 at which time the preferred stock was retired at $100 per share. The following payments were made to the common stockholders:

Feb. 10, 1931	$10 per share
Nov. 5, 1931	7 " "
Sept. 1, 1932	3 " "
Oct. 8, 1934	1 " "

When the remaining assets of the company are liquidated sufficient may be realized to pay a final liquidating dividend of between 50c and $5.00 per share. The unclaimed dividends are probably held by the Treasurer, P. O. Box 7, Boston, Mass. A final liquidating dividend of 69c per share was paid on May 11, 1939, bringing total payments to $21.69 per share.

Union Mortgage Company. See Guardian Trust Co., Cleveland, Ohio.

Union National Bank, Youngstown, Ohio. Informed us on May 10, 1941, that they hold unclaimed funds for the following:

SHARON STEEL HOOP CO. Series A. Bonds, $500 Interim Certificate, issued 1928; Bonds called April, 1936. Also coupons due 1928-36, totaling $597.82.

Union National Corporation (Del.). See Chancery Court, Wilmington, Del.

Union & New Haven Trust Company, New Haven, Conn. Reported to us as follows in Dec., 1941:

NEW HAVEN & SHORE LINE RY. The Union & New Haven Trust Company of New Haven, Conn., we understand, is acting as liquidating agent for making distributions on the First 6% Bonds, due 1948.

NEW LONDON MARINE IRON WORKS COMPANY. Value of Common and Preferred stock. Incorporated in Connecticut. The property of the company was sold to the Beacon Oil Co. of Boston for $75,000 in 1926. After payment of all expenses the Union and New Haven Trust Co. of New Haven, Conn., received $34,-

414.44 for distribution to the bondholders, which is equivalent to 22%. About 18% more was paid on the bonds, which money came from notes receivable over a period of two years. There was no equity left for the stock which is worthless.

Union Oil Company (Delaware). See Guaranty Trust Company, N. Y. C.

Union Pacific, Denver & Gulf R. R. See Central Hanover Bank & Trust Co., N. Y. C.

Union Pacific R. R. See Bankers Trust Co., N. Y. C.

Union Pacific Ry. Co. 8% Bonds of 1873 have a decree value. Middle Division Bonds of 1866 with Coupons Nos. 58, 59, and 60, received $1,225.98 per $1,000 bond. First Mortgage Bonds received $1,030 per $1,000 bond. Equipment bonds received $1,013.06 per $1,000 bond.

Union Planters National Bank & Trust Co., Memphis, Tenn. Our records indicate the following:

MEMPHIS GAS & ELECTRIC COMPANY. Consolidated and Ref. Mortgage Bonds received $863.16 per $1,000 bond. The First Mortgage Bonds of the Merchants Power Company dated July 1, 1907, received $1,174.35 per $1,000 bond. Payments were made at the Union Planters National Bank & Trust Co., or the Bank of Commerce, Memphis, Tenn. See Memphis Cons. Gas & Electric Co.

Union Realty Company. $100 Bonds. The Union Realty of Atlanta, Ga., issued bonds of the Union Realty Company on the Thomas Jefferson Hotel of this city. When the Adairs got into trouble, the Thomas Jefferson Hotel, along with others, over the country, found itself in the hands of the Federal Court. We are informed that there was then formed the Jefferson Hotel Holding Company, which completed the hotel and later leased it to the Baker Hotel Corporation. We have also been informed that holders of the Union Realty Company Bonds, if they took advantage of the opportunity to work their salvation out by cooperating with the stockholders' protective committee, would receive dollar for dollar of bonds of the Jefferson Hotel Holding Company. If they failed to do this, however, it appears they will have some 20c on the dollar coming to them from the Federal Court. (12/21/1929.)

Union Safe Deposit & Trust Co. of Delaware. The Maine Casualty Co. and the above company merged in Oct., 1939, to form the Maine Bonding & Casualty Co.

Union Safe Deposit & Trust Company, Portland, Maine. Merged with the Portland National Bank, which since merged with the First National Bank of Portland under the name of the First Portland National Bank.

Union Solvents Corporation. See Chase National Bank, N. Y. C.

Union Tobacco Company. Dissolved 1899. Each $100 par of stock of this company received $170 par value of stock of the American Tobacco Company. Do not confuse this company with a later company of the same name. Also see Guaranty Trust Co., New York City.

Union Traction Co. of Indiana. The receiver deposited funds with the Indiana Trust Company, Indianapolis, Ind., for payment on the following bonds: (1) Union Traction Co. 5% (Ext. 6%), dated July 1, 1899, with Jan. 1, 1925 to July 1, 1930 coupons attached, received $230 per $1,000 bond. $5.07 was deducted for each missing coupon. (2) Indianapolis Northern Traction Co. 5% Bonds, dated July 1, 1899, with Jan. 1, 1925 to July 1, 1930 coupons attached, received $140 per $1,000 bond. $2.69 was deducted for each missing coupon. (3) Indiana Union Traction Co. 5% Bonds dated July 1, 1903 with April 1, 1925 to April 1, 1930 coupons attached, received $171.70 per $1,000 bond. $3.33 was deducted for each missing coupon. (4) Indiana Northern Traction Co. 5% Bonds, dated Oct. 1, 1907 with April 1, 1925 to April 1, 1930 coupons attached received $44 per $1,000 Bond. $0.86 was deducted for each missing coupon. (5) Muncie & Union City Co. 5% Bonds, dated June 30, 1906 with Jan. 1, 1925 to July 1, 1930 coupons attached received $44 per $1,000 bond. $0.85 was deducted for each missing coupon. (6) Indianapolis, New Castle & Eastern Traction Co. 6% Bonds dated June 1, 1912 with June 1, 1925 to June 1, 1930 coupons attached received $290 per $1,000 bond. $6.54 was deducted for each missing coupon. (7) Muncie, Hartford & Fort Wayne Ry. Co. 5% Bonds, dated Dec. 31, 1904, with Jan. 1, 1925 to July 1, 1930 coupons attached received $290 per $1,000 bond. $5.58 was deducted for each missing coupon. Coupons payable on or before July 1, 1924, of the Union Traction Co. of Indiana on bonds dated July 1, 1899, and of the Indianapolis, Northern Traction Co. should be presented for payment to the Anderson Banking Co. of Anderson, Ind.

Union Traction Co. of Indiana (cont.)

We received the following letter addressed to Holders of Bonds and Stocks of the above company, from J. A. Van Osdol, successor to Arthur W. Brady, Receiver of Union Traction Co. of Indiana, 603 Citizens Bank Bldg., Anderson, Ind., dated July 19, 1937: "This communication is in answer to numerous inquiries from time to time received from the holders of some of the securities issued by Union Traction Co. of Indiana and some of its underlying or constituent companies. All of the property of Union Traction Co. of Indiana was held by Arthur W. Brady, its Receiver, under Judgment and decree of the Madison Circuit Court, Indiana, in the case of Westinghouse Electric and Manufacturing Co. vs. Union Traction Co. of Indiana, et al., being Consolidated Civil Cause No. 7202 in said Court. In that action said Receiver petitioned the Court for an order determining the amount, interest and priority of the mortgages and other liens upon assets and property of said Union Traction Co. of Indiana and for an order directing the sale by said Receiver of all the assets and property of said traction company.

"In that action the various underlying and/or constituent companies of said Union Traction Co. of Indiana appeared and answered as to their respective liens and claims against the property and assets of said Union Traction Co. of Indiana, among which were The Indianapolis, New Castle & Eastern Traction Co., The Muncie-Hartford & Fort Wayne Railway Co., The Indianapolis Northern Traction Co., Indiana Northern Traction Co., Muncie and Union City Traction Co. and The Muncie & Portland Traction Co. In this action, said Court, on the 6th day of June, 1930, rendered its judgment fixing the amount and priorities of the several claims therein

Union Traction Co. of Indiana (cont.) asserted, and ordered the sale by said Receiver of all of the assets and property of said receivership and ordered the distribution of the proceeds of said sale to the payment and discharge of the obligations, as found and adjudged in said decree. Said property was on the 2nd day of July, 1930, sold by said Receiver, who proceeded to make distribution of the proceeds of said sale as in said judgment and decree provided.

"Said Receiver deposited with the Indiana Trust Co. at Indianapolis, Ind., certain of the proceeds of said sale to be applied to the payment of certain Mortgage Bonds and coupons issued by certain of said underlying or constituent companies, and which had not been before said deposit presented to said Receiver for redemption. Before completing distribution of the proceeds of said sale, certain claims known as 'tort claims' arising out of the operation of said railroad before the appointment of said Receiver and which had been filed in said receivership, were by the lower Court adjudged to be junior to the mortgage indebtedness of said Union Traction Company of Indiana and/or its underlying or constituent companies. From this judgment of the Madison Circuit Court an appeal was taken and it was by the Supreme Court of Indiana, in the case of McCullough, et al., reported in 206 Indiana, 585 (186 N. E. 300), reversed and said tort claims were held to be a superior lien to that of the General Mortgage Bonds of said Union Traction Company of Indiana and/or its constituent companies.

"After said sale, the said Arthur W. Brady departed this life and the undersigned was appointed successor Receiver for the purpose only of protecting the receivership against numerous claims and actions for damage then pending and undetermined, included in which class of claims were the so-called 'tort claims' referred to in said Supreme Court decision. After the rendition of said decision by the Supreme Court, the undersigned, as Successor Receiver, notified said Indiana Trust Company to make no further distribution of the cash remaining in its hands and previously deposited there by the said Brady, which funds, by the order and judgment of the Madison Circuit Court were by said Indiana Trust Co. turned back to this Successor Receiver to be held and administered by him in the due administration of his receivership. The aggregate of the tort claims so adjudged is greatly in excess of any funds remaining in the hands of this Successor Receiver. From the foregoing it appears quite obvious that while the judgment of the Supreme Court of Indiana in said cause remains unchanged the bonds and stock of said Union Traction Company of Indiana and its underlying and/or constituent companies, not heretofore redeemed, are of no value."

Union Traction Company, Santa Cruz, Calif. See Wells Fargo Bank & Union Trust Co., San Francisco, Calif.

Union Trust Company, Indianapolis, Ind. Our records indicate the following:

WASHINGTON COMPANY. The Union Trust Co., of Indianapolis, Ind., made payments on the First Mortgage 5½% Bonds, No. 2, due 1936-7-8.

Union Trust Company of Maryland, Baltimore, Md. Our records indicate the following:

BALTIMORE PEARL HOMINY CO. The Trustees in Bankruptcy paid to the Union Trust Co. of Baltimore, Md., an amount of money sufficient to pay all of the outstanding 6% bonds together with interest thereon to and including Dec. 31, 1923.

CONTINENTAL BOND & INVESTMENT CO. Series A to G Bonds have the following liquidating values: Series A—56.55%; Series B—54.51%; Series C—54.18%; Series D—63.20%; Series E—58.18%; Series F—44.54%; Series G—45.76%. Collect from the Union Trust Company, Baltimore, Md.

EMPIRE CORPORATION, Room 600, 200 W. Ninth St., Wilmington, Del. C/D of the Union Trust Company of Maryland, Baltimore, Md., for Cum. Conv. Preferred Stock $3 Optional Dividend Series, should be presented to said bank for the stock. Present the actual stock to the company and receive a final liquidating dividend of $1.63 per share.

UNIVERSAL MORTGAGE CO., Asheville, N. C. The Union Trust Company of Maryland, Baltimore, Md., made a payment of $15.23 on each $1,000 First Mortgage 6% Series B Bond, due 1931, 1933 and 1938; and $10.53 on each $1,000 First Mortgage 6% Series A Bond, due 1930-47.

Union Trust Company of Pittsburgh, Pittsburgh, Pa. Our records indicate the following:

PITTSBURGH (PA.) HOTELS CO. The Union Trust Company of Pittsburgh. Pa., acting as liquidating agent, paid in liquidation $225 per share in cash, $16.25 par value of new 7% Cum. Pfd. Stock and $140.90 par value in 6% Cum. Pfd. Stock for each share held. A final dividend was probably made.

VANDALIA COAL CO. Property sold in April, 1926, to the Vandalia Coal Corporation. All First Mortgage Bondholders with the exception of three who are unknown, received their stock in the new company. The amount of cash distributable to First Mortgage 6% Bonds due 1930 was $44.71 per $1,000 bond, by the Union Trust Company, Pittsburgh, Pa.

Union Trust Company, Providence, R. I. Reported to us as follows in Dec., 1941:

NEW ENGLAND CONSOLIDATED ICE COMPANY. Charter forfeited in 1906. The Union Trust Company of Providence, R. I., holds unclaimed funds to make a payment of 1% flat on the principal of the First & Coll. Trust S. F. Bonds.

PROVIDENCE STEEL CASTING COMPANY. The Union Trust Company of Providence, R. I., holds unclaimed funds to pay 2% of the principal of the First Mortgage Bonds with a coupon adjustment.

Union Trust Company, Rochester, N. Y. Informed us on Dec. 24, 1941, as follows:

ELKS HOME BUILDING ASSOCIATION. 6% Second Mortgage Bonds. The Union Trust Company, Rochester, N. Y., holds funds for the following bonds that were called at par:

Called 11/1/28, No. 125
" 11/1/32, Nos. 1005, 1079
" 11/1/33, Nos. 85, 250, 266

MANGUM ELECTRIC CO. The 5% bonds due Jan. 1, 1931, have a decree value of $7.40 per $1,000 bond. Collect on un-

Union Trust Co., Rochester (cont.) stamped bonds from the Union Trust Company, Rochester, N. Y.

NATIONAL HOTEL CO. The 6% Second Mortgage Bonds due July 1, 1941, have a decree value of $34.33 per $500 bond. Collect on unstamped bonds from the Union Trust Company, Rochester, N. Y.

ROCHESTER KNIGHTS OF COLUMBUS BLDG. ASSN. The First Mortgage 5% Gold Bonds due Jan. 1, 1941, were called for redemption in July, 1928, at par, payable at the Union Trust Company, Rochester, N. Y. There are some bonds outstanding that have not been presented for collection.

ROCHESTER MERCANTILE PROPERTIES, INC. 6% bonds due April 1, 1948 (Stillson Street Ramp Garage). For each $1,000 of bonds, holders receive $2.50 in cash and 2 shares of Class A stock of Stillson Street Ramp Garage, Inc. Bonds should be presented to Union Trust Company, Rochester, N. Y. Bonds so presented are stamped and present Rochester Mercantile Properties, Inc., coupons removed. Income coupons of Stillson Street Ramp Garage, Inc., are substituted.

ROCHESTER MERCANTILE PROPERTIES, INC. 6½% bonds due May 1, 1946 (Stone Street Ramp Garage). For each $1,000 of bonds, holders receive $25.00 in cash and 2 shares of Class A stock of Stone Street Ramp Garage, Inc. Bonds should be presented to Union Trust Company, Rochester, N. Y. Bonds so presented are stamped and present Rochester Mercantile Properties, Inc., coupons removed. Income coupons of Stone Street Ramp Garage, Inc., are substituted.

WISEMAN MINES CORPORATION. The First Mortgage 7% Bonds, due July 1, 1928, have a decree value of $9.56 per each unstamped $500 bond, payable at the Union Trust Company, Rochester, N. Y.

Union & United Tobacco Co. See Maryland Trust Co., Baltimore, Md.

Union Waterworks Company. The Central Republic Trust Company, 7 S. Dearborn St., Chicago, Ill., informed us as follows on April 19, 1940, regarding the First Lien 15-Year 5½% Bonds: "Replying to your letter of the 18th, please be advised that certain moneys do remain on deposit with the undersigned Receiver on behalf of Central Republic Trust Company, Trustee, applicable to bonds of the above issue. However, remittances from the trusts of Central Republic Trust Company are no longer being made pending the appointment of a successor Trustee to whom all cash balances are to be transferred. Proceedings were filed April 11th to obtain such an appointment and should be consummated in four or five months time. It is suggested that you communicate with the undersigned Receiver at the expiration of said period to determine the party to whom these moneys were transferred." Successor Fiduciary, Edward O. Tudor, 10 S. La Salle St., Chicago, Ill.

Unique Operating Co. We understand that the Relief Mortgage Corporation of 2368 7th Ave., New York City, paid $2.50 per share for the stock of this company. We refer you to Mr. O. M. Thompson for further information.

United Air Lines Transport Corporation. See City Bank Farmers Trust Company, New York City.

United Aircraft Corporation. See City Bank Farmers Trust Company, New York City.

United Aircraft & Transport Corporation. See City Bank Farmers Trust Company, New York City.

United American Bosch Corporation. See American Bosch Corporation.

United American Shares Corporation. See City Bank Farmers Trust Company, New York City.

United American Soda Fountain Company. See State Street Trust Company, Boston, Mass.

United American Utilities, Inc. See City Bank Farmers Trust Company, New York City.

United American Utilities, Inc. Incorporated under the laws of the State of Delaware. Receivers were appointed for the company in 1933. Under plan dated April, 1934, each $1,000 6% Conv. Deb. Bond received 60 shares of Class A Stock of Community Gas & Power Co. Each share of Class A Stock of First Series received 1.4 shares of A Stock of Community. Each 4 shares of common stock received three shares of A and one of B of Community.

United Aviation Corporation (Delaware). Liquidating dividends paid on the stock.
25c per share in 1932
10c per share in 1933
20c per share in 1935 (probably final)

United Box Board & Paper Co. See Chase National Bank, N. Y. C.

United Brass Company. Incorporated in New York. In 1903 it was reported that in liquidation only a small amount was paid on the company's bonds, leaving no equity for the capital stock.

United Breweries Co. (New Jersey, 1898). Mr. Gustave F. Fischer, attorney at law, and sole surviving Trustee, in liquidation, located at 110 South Dearborn St., Chicago, Ill., informed us on Dec. 18, 1942, that the results of the liquidation are uncertain, but expect to make a final distribution in 1943.

United Business Publishers, Inc. See Guaranty Trust Company, New York City.

United Central Oil Corporation (Delaware). See Crown Central Petroleum Corporation of Maryland, and Marine Midland Trust Company, New York City.

United Cigar Stores. See City Bank Farmers Trust Company, New York City.

United Cigar Stores, Limited (1915). See Toronto General Trusts Corporation, Toronto, Ontario.

United Clay Products Co. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

United Crescent Dry Cleaning Corporation. See Manufacturers Trust Co., N. Y. C.

United Drug Company. See National Shawmut Bank, Boston, Mass.

United Dry Goods Co. See Bankers Trust Co., N. Y. C.

United Electric Railway Co., Nashville, Tenn. We found the following record—By decree of court all Income and First Mortgage Bonds of this company must be filed with H. M. Doak (probably Special Master at the Nashville court) by July 15, 1896, with a view to an early distribution.

United Electric Railways Co. See Industrial Trust Co., Providence, R. I.

United Equities Corporation (Va.). See Chase National Bank, N. Y. C.

United Fireproofing Co. Changed name to United Fireproof Construction Co., Inc. Chas. W. G. Barter, 261 Broadway, New York City, attorney.

United Fireproofing Corporation. This corporation, located at 160 N. LaSalle St., Chicago, Ill., Room 1600, informed us on Oct. 18, 1937, that the company will pay a liquidating dividend of 90c per share. The only other asset represents claims against the Lockport Cotton Batting Company, Lockport, N. Y. Certificates should be sent to the above address for payment. On Dec. 22, 1937, the company paid a final liquidating dividend of 77c per share. We refer you to Lederer, Livingston, Kahn, Adler & Adsit, 160 N. LaSalle St., Chicago, Ill., for further information. We understand that a previous liquidating dividend was paid.

United Fuel Investment, Ltd. Acquired by Union Natural Gas Co., of Canada, Ltd.

United Investment Assurance Trust. Final liquidating dividend $2.25 per preferred share. Other dividends paid $9.00 per preferred share. No equity for common stock. Receiver, Arthur F. Bickford, Boston, Mass.

United Investment Shares, Inc. Series A Stock has a liquidating value of 2.18c, 2.576c, 2.562c, 2.576c, and 2.898c per share.

United Investors Securities Corporation. See Chancery Court, Wilmington, Del.

United Lead & Copper Company. The property of this company was sold under foreclosure on Feb. 25, 1929. From the proceeds of this sale the 6% First Mortgage Convertible Gold Bonds and coupons were entitled to receive a final distribution of 26½%.

United Light & Power Company. See Bankers Trust Co., New York City.

United Lines Telegraph Company. See City Bank Farmers Trust Company, New York City.

United Milk Crate Corporation. See Fifth Third Union Trust Co., Cincinnati, Ohio.

United Mortgage Corporation. See Baltimore National Bank, Baltimore, Md.

United National Utilities Co. See Pennsylvania Company, Phila., Pa.

United Oil Producers Corporation. See Manufacturers Trust Co., N. Y. C.

United Oil Trust Shares (Series H). See Hudson County National Bank, Jersey City, N. J.

United Properties Corp. First Leasehold 6% Bonds due 1930-42 have a decree value of $148.28 per $1,000 bond according to plan dated 1934. Mr. M. L. Straus of Chicago, Ill., made a payment of $148.28 on each $1,000 First Leasehold 6% Bond due 1930-42, under plan dated 1934.

United Public Utilities Company. See
Provident Trust Company, Philadelphia, Pa.
Guaranty Trust Co., New York City.
City National Bank & Trust Co., Chicago, Ill.

United Railroad of San Francisco. See Wells Fargo Bank and Union Trust Co., San Francisco, Calif.

United Railways and Electric Company of Baltimore. See Maryland Trust Co., Baltimore, Md.

United Rys. Investment Co. Preferred stock liquidated at $134.67 per share in 1926. Common stock was exchangeable for stock of Standard Gas & Electric Co.

United Railways of Havana and Regla Warehouses, Ltd. It was reported in June 1939 as follows: The United Railways of the Havana and Regla Warehouses, Ltd., of London, has announced that it would buy share certificates in its 7½% Equipment Trust at the rate of $147.50 for each $1,000 certificate, less 40c transfer tax. The certificates were issued in 1921 and have been in default as to sinking fund payments since 1931 and as to interest since 1935. The offer was made in settlement of a suit brought by the Pennsylvania Company for Insurance on Lives and Granting Annuities, as trustee. A committee for the certificate holders headed by Karl H. Behr, recommended acceptance of the offer.—New York Times.

United Railways of St. Louis. A total of 103.18% was paid in liquidation on certain securities of this company. Reorganized as St. Louis Public Service Co. Preferred and Common stock eliminated.

United Shipyards, Inc. See Commercial National Bank & Trust Co., N. Y. C.

United Shoe Machinery Corporation, 140 Federal Street, Boston, Mass. Informed us as follows on December 23, 1941: "Scrip certificates of the Corporation representing fractional shares of Common stock, have been issued in prior years in connection with stock dividends. Such scrip certificates have no expiration date and are still convertible into shares of Common stock when presented to the Corporation in multiples of $25.00 par value. As so few scrip certificates remain outstanding at the present time, holders find difficulty both in disposing of them and purchasing additional certificates necessary to acquire full shares of Common stock. Inquiries concerning scrip certificates may be addressed to the Secretary's Office, 140 Federal Street, Boston, Massachusetts."

United Standard Oil Fund of America, Inc. On Feb. 13, 1940, Falk & Orleans, Attorneys, located at 165 Broadway, New York City, reported that Mr. S. Falk was appointed receiver of this company in a stockholders' action brought in the Supreme Court of New York State. As receiver, there came into his possession the sum of $17,785.82, which he is still holding. Before Mr. Falk can make any distribution, he is endeavoring to locate other assets that may be available for the benefit of stockholders, and clear up a tax claim of the State of Delaware.

United States Book Co. See Bankers Trust Co., N. Y. C.

United States Can Co. Acquired by Continental Can Co. Preferred stock has a liquidating value of par and accrued dividends. Common stock has exchange value.

United States Cordage Company. See United States Trust Co., N. Y. C.

United States Daily Publishing Corporation. See Marine Trust Company, Buffalo, N. Y.

United States Debenture Corporation (N. Y.). Mr. Robert S. Fletcher of 21 East 40th St., New York City, informed us as follows on July 1, 1941: "The United States Debenture Corporation with which I was connected as an officer was organized under New York State law and was dissolved more than 10 years ago. The holders of all of the outstanding preferred stock received upon liquidation all the assets of the said corporation, and such distribution was sufficient to pay only a small part of the total par value of preferred stock issued and outstanding at the time of liquidation."

United States District Court, Albuquerque, N. M. Our records indicate the following:

RATON WATER WORKS CO. OF NEW YORK. The United States District Court, for the District of New Mexico, at Albuquerque, N. Mex., holds $400 for the First Mortgage 5% Bonds due 1935, to be distributed at the rate of $5.92 per $1,000 bond.

United States District Court, Baltimore, Md. Our records indicate the following:

BLUE MOUNTAIN IRON & STEEL CO. Value of First Mortgage 5% Bonds due 1929. We received the following letter from the Chase National Bank, 11 Broad St., New York City, dated March 10, 1938, and signed by Douglas P. Stewart, Asst. Trust Officer: "After Produce Exchange Company (succeeded by this bank through consolidation) as Trustee under a mortgage made by the Blue Mountain Iron & Steel Company, dated Sept. 4, 1899, and a confirmatory mortgage dated Oct. 23, 1899, had taken proceedings in Maryland to foreclose the mortgage, bankruptcy proceedings were started against the Blue Mountain Iron & Steel Company in the United States District Court for the District of Maryland, and that court took upon itself under the federal statutes, to sell all the property of the bankrupt, including that covered by the lien of the said mortgage, to Produce Exchange Trust Company as Trustee and to distribute to bondholders and others the proceeds of the sale of the bankrupt property by the Trustees in Bankruptcy." Any unclaimed funds are probably held by the above court.

SOUTHERN MARYLAND R. R. The bonds of this company have a decree value of $140.04 per $1,000 bond. The funds were paid by the United States District Court, Baltimore, Md. We understand that the unclaimed funds have been turned over to the United States Treasury. These funds may be recovered on unstamped bonds by making proper application to the above court.

United States District Court, Birmingham, Ala. We were informed as follows:

CLARIDGE MANOR APARTMENTS (Birmingham). The First 7% Bonds due 1924-1938 have a decree value of $445 per $1,000 bond. Bondholders who did not deposit their bonds under the Agreement of December 22, 1926, are referred to the Clerk of the United States District Court, Southern District of Alabama, Birmingham, Ala.

United States District Court, Boston, Mass. Securities of the following companies should be presented to the United States District Court, Boston, Mass., for collection.

ASHLAND EMERY & CO. First Mortgage 6% Bonds due 1920. The United States District Court, Boston, Mass., made a payment of $41.83 on each $1,000 bond.

BEACON CHOCOLATE CO. The First 6% Bonds due 1942 have a decree value of $781.48 per $1,000 unstamped bond. The unclaimed balance was paid into the United States District Court, Boston, Mass., by the First National Bank of Boston, Mass. Any claims should now be presented to the United States District Court at Boston.

NEW ENGLAND BRICK YARDS CO. First Mortgage 5% Bonds, due 1925, have a decree value of $396 per $1,000 bond. Collect from U. S. District Court, Boston, Mass.

United States District Court, Charleston, S. C. Our records indicate the following:

CAPE FEAR & YADKIN VALLEY RY. CO. Property foreclosed and the A Bonds received $1,043.95 per $1,000 bond; B Bonds—$727.25 per $1,000 bond; C Bonds—$661.83 per $1,000 bond; Consolidated Mortgage Bonds—6 6/10ths%. Collect from the United States District Court, Charleston, S. C.

United States District Court, Chicago, Illinois. Our records indicate the following:

CHICAGO & CANADA SOUTHERN R. R. The Master in Chancery of the United States District Court, Chicago, Ill., gave notice in 1899 that they held $196.20 to pay on each $1,000 First Mortgage Bond with Oct. 1, 1873 and subsequent coupons attached. These funds have probably been turned over to the U. S. Treasury. The money may be claimed by petitioning the court.

GRIGSBY-GRUNOW COMPANY. Mr. Frank M. McKey, First National Bank Bldg., Chicago, Illinois, informed us as follows on January 13, 1942: "With reference to the attached clipping, I wish to advise you that Grigsby-Grunow Company went into bankruptcy in 1934. The process of liquidation extended over a period of years, being concluded in 1940 when the last of the real-estate was sold. The assets realized a total of more than $4,000,000.00 which, after expenses of liquidation, court expenses, etc., was distributed to the creditors in four dividends. The Class 1 creditors received a total of 63.9363% and the Class 2 a total of 40.7751%. The bankruptcy proceedings have been concluded and the trustee has been discharged. There are no further funds available, with the exception of a very small amount covering dividends issued to creditors who could not be found. This balance was paid over to the Clerk of the U. S. District Court. The stock is worthless. The Trustee has no funds in his possession."

The U. S. District Court is probably in Chicago.

United States District Court, Cincinnati, Ohio. Confirmed the following in January, 1942:

KANAWHA & OHIO RAILWAY COMPANY. The United States District Court, Cincinnati, Ohio, informed us that on June 3, 1904, there was deposited in the Treasury of the United States the sum of $4,414.44, representing unclaimed monies remaining in the registry of that court to the credit of the case of Mercantile Trust Co., vs. Kanawha & Ohio Railway Company, et al, No. 479, United States District Court, Eastern Division, Southern District of Ohio, Columbus, Ohio, for the First Mortgage 6% Bonds due 1936, with July 1, 1889, and subsequent coupons attached. A petition must be sent to the United States District Court at Columbus, Ohio, accompanied by an Order. If the Petition is accepted the Order will be signed and returned to you. Send the Petition and Order together with the bonds to the United States Treasury for collection. The decree value of each $1,000 bond is $301.59.

The net amount that is recoverable from the United States Treasury, after deduction of fees is $298.57 per $1,000 bond.

United States District Court, Cleveland, Ohio. Our records indicate the following:

CLEVELAND & CANTON RAILROAD COMPANY. The United States District Court, Northern District of Ohio, Cleveland, Ohio, informed us that the Treasurer of the United States holds $494.46 for two 5% Equipment Trust & Improvement Bonds due 1917, with April 1, 1912, and subsequent coupons attached. This money was on deposit in the Registry of the above Court and was later turned over to the Treasurer of the United States on March 28, 1911. A petition should be presented to the above Court accompanied by an Order. If the petition is accepted, the Order will be signed and returned to you. Send the Petition and Order, together with the bonds, to the United States Treasurer for collection. Certificates of Deposit for the above bonds received $932.27 on each $1,000 certificate from the Bankers Trust Company, New York City.

United States District Court, Dayton, Ohio. Confirmed the following in January, 1942:

ASSOCIATED MOTOR INDUSTRIES, INC. (Del.). The First Mortgage 7½% Bonds Series A, dated July 1, 1922, have the following decree values on each $100 unstamped bond. $4.624601—United States District Court, Southern District, Western Division, Dayton, Ohio. Second payment—33/100% from same court. $.440—United States District Court, Western Division, Buffalo, N. Y. $1.04—United States District Court, Detroit, Mich. Second payment $.10; $5.00 at United States District Court, Louisville, Ky. (Uncollectible, as claims should have been filed some years ago.) $1.22—United States District Court, Boston, Mass. In order to collect on the above items petitions must be filed in each case when sending the bonds for collection.

United States District Court, Denver, Colorado. Our records indicate the following:

COLORADO MIDLAND RAILWAY COMPANY. First Mortgage bonds have a decree value of $85.55 per $1,000 unstamped bond, payable at the United States District Court, Denver, Colorado. See Central Hanover Bank & Trust Company, N. Y. C.

COLORADO RAILWAY LIGHT AND POWER CO. 5's of 1950. Bonds were stamped "The sum of $486.36 was paid on this bond in foreclosure proceedings in the U. S. District Court, District of Colorado. Charles W. Bishop, Clerk."

COLORADO SPRINGS ELECTRIC COMPANY, Colorado Springs, Col. Under the reorganization plan of May 29, 1925, the First 5% Bonds due 1920, received $900 per $1,000 bond. According to a letter received from the United States District Court, Denver, Col., dated 1931, funds for the above bonds are on deposit at that court, or may now be in the hands of the U. S. Treasury. These funds are always obtainable upon making proper claim to the court.

COLORADO SPRINGS LIGHT HEAT & POWER COMPANY. Funds for the bonds of this company are on deposit with the United States District Court, Denver. Col.

U. S. District Court, Denver (cont.)

DENVER & NORTHWESTERN RAILWAY. The First Coll. 5% Bonds due 1932, have a decree value of $40 per $100 bond. Unstamped bonds should be presented to the United States District Court, Denver, Col., for collection. The certificates of deposit for these bonds received $500 in bonds and 7.5833 shares of preferred stock of the Denver Tramway Corporation for each $1,000 certificate.

REPUBLIC MOTOR TRUCK CO., INC. (New York). First Mortgage 5% Bonds due 1936, received $11.31 per $1,000 bond at the United States District Court, Denver, Colo.

UNITED STATES REDUCTION & REFINING CO. The First Mortgage Bonds have a decree value of $225 per $1,000 bond. Any unclaimed funds are probably held by the United States District Court, at Denver, Col. The Special Master was Wm. V. Hodges, National Bank Bldg., Denver, Col.

United States District Court, Grand Rapids, Michigan. Holds unclaimed funds for the following as reported to us in December, 17, 1942:

BERKEY & GAY FURNITURE COMPANY. First 6% Bonds due 1927-41. Second and Final dividend of $261.25 per $1,000, and $261.25 as a first dividend on any $500 bond, now collectible through the United States District Court, Grand Rapids, Mich. See First National Bank, Chicago, Ill., for first dividend.

BROWNE-MORSE COMPANY. We received the following letter from the Hackley Union National Bank of Muskegon, Michigan, dated July 11, 1938, and signed by Mr. R. F. Lingelbach, Trust Officer: "As Trustee for the Browne-Morse Company 7% First Mortgage Real Estate Gold Bonds due Oct. 15, 1936, may we advise you that this entire issue has been paid off under a refinancing by the Reconstruction Finance Corp. Bond No. C-30 representing $100 par value is the only remaining bond outstanding. The proceeds of the payment of this bond have been deposited with the United States District Court, Grand Rapids, Mich., in accordance with an order of said Court under 77b proceedings. Interest on this bond in the sum of $36.18 is also deposited with the Court. The last information we had regarding the holder of this bond is that the Bank of the Manhattan Company presented a coupon under their collection item No. 152946 in 1931. This was during the period of reorganization of the issue and the coupon was not paid but returned. We have written the Bank of the Manhattan Company several times to inquire as to the individual or corporation presenting the coupon to them for collection but failed to receive any information. It is very possible one of your representatives can personally get the information from the Bank of the Manhattan Company that we have failed to get by letter. At any rate we give you the above information for compilation of your list of unclaimed funds."

GRAND RAPIDS, GRAND HAVEN & MUSKEGON RAILWAY COMPANY. The United States District Court, Western District of Michigan, Grand Rapids, Michigan, informed us as follows on No-

U. S. District Court, Grand Rapids (cont.) vember 13, 1941: Reply being made to yours of the 12th instant, regarding the above captioned bonds. Please be advised that there are funds on deposit in the registry of this court for payment of the liquidating dividends on unpresented bonds of Grand Rapids, Grand Haven & Muskegon Railway Company. There were four dividends ordered paid on these bonds, the final one of which was ordered paid on May 25, 1937. The total dividends payable on each $1,000 bond is $314.52 less a statutory fee of 1% for payment from registry of court. In order to receive this amount on each $1,000 bond it is necessary that the bond carry coupons dated January 1, 1926 and July 1, 1926. If the coupons are missing a deduction of $10.00 will be made for each such missing coupon.

In order to participate in the distribution of the dividends, it will be necessary to forward the bonds to this office together with an affidavit of ownership properly sworn to before an officer authorized by law to take acknowledgments. There should also be incorporated in the affidavit the fact that no liquidating dividends have been paid on the bonds being presented for payment. In event certain dividends were paid by the court and the bonds carry an endorsement to that effect, your petition or affidavit should so state and pray for payment of the balance of unpaid dividends.

MANISTEE & NORTHEASTERN RAILROAD. There is on deposit with the United States District Court at Grand Rapids, Michigan, a sum to meet a 7½% dividend on each $1,000 bond and a further sum of $216.22 distributable on each $1,000 bond.

United States District Court, Indianapolis, Indiana. Our records indicate the following:

VALPARAISO & NORTHERN RAILWAY. The United States District Court at Indianapolis, Ind., made a payment of $4.197 on each $100 First Mortgage 5% Bond due 1929.

United States District Court, Jacksonville, Florida. Our records indicate the following:

ARNOLD J. RAY CYPRESS COMPANY. First & General Mortgage 6½% S. F. Bonds, due 1939. See under Safe Deposit & Trust Company, Baltimore, Md.

ARNOLD, J. RAY, LUMBER COMPANY. First Mortgage 6½% Bonde due 1937. See under Safe Deposit & Trust Company, Baltimore, Md.

United States District Court, Kansas City, Mo. Our records indicate the following:

GUARDIAN TRUST CO. OF KANSAS CITY. Value of Cft. No. 283 for 37 shares stamped 54% paid in liquidation and issued in the name of Adolphe de Bary. The Deputy Clerk of the United States District Court of Missouri made a search of the record and did not find the above stockholder's name in the list filed by the Receiver at the time the balance in his hands was turned into the Registry of the Court. Therefore it is our opinion that your client received the pro rata share due thereon in liquidation, and that the certificate has no further value. We understand that the stock of this company has a liquidating value of 54% and that unstamped stock should be presented to the United States District Court, Western District of Missouri, Kansas City, Mo., for collection. We have been unable to confirm the above. Probably the State Banking Department of Missouri has further information regarding the liquidation of this bank.

ST. JOSEPH TRACTION & LIGHTING COMPANY. The United States District Court, Western District of Missouri, reported as follows on June 26, 1940: "It appears that there were two sets of bonds issued by the St. Joseph Traction and Lighting Company; one being described as First Mortgage 5% 10-Year Gold Bonds, and the other as Consolidated First Mortgage 5% 50-Year Gold Bonds. The payment mentioned in my former letter was made on the 10-Year Bonds, and so far as the record shows, no payment was ever made on the 50-Year Bonds. It was provided in the Decree that the Master first apply the proceeds to the payment of the 10-Year Bonds and expenses of administration, and that if after the payment of these items there remained other moneys they were to be applied to the 50-Year Bonds, and the amount received being insufficient to pay in full the 10-Year Bonds nothing was left to be applied to the others."

United States District Court, Louisville, Ky. Our records indicate the following:

LOUISVILLE, PADUCAH & SOUTHWESTERN R. R. On Jan. 17, 1877, it was reported that the United States District Court at Louisville, Ky., held funds for distribution on the bonds dated Mar. 1, 1870. These funds are now probably held by the Treasury Department, which may be obtained by making the proper application to the court at Louisville.

United States District Court, Marquette, Michigan. Reported the following to us in December, 1941:

MARQUETTE GAS LIGHT COMPANY. The First Mortgage 5% Bonds dated Nov. 1, 1901, have a decree value of $196.96 per $1,000 bond. Collect from the United States District Court, Marquette, Mich. Decree dated Sept. 6, 1921. Above confirmed in Dec., 1941.

United States District Court, New Orleans, La. Our records indicate the following:

ISLAND REFINING COMPANY. First 7% Bonds. See under Manufacturers Trust Co., N. Y. C.

United States District Court, New York City. Holds unclaimed funds for the following:

ALLERTON CORPORATION. The United States District Court for the Southern District of New York, New York City, is holding funds for unstamped bonds that have not been presented for collection.

BROTHERHOOD OF LOCOMOTIVE ENGINEERS SECURITIES CORPORATION OF PENNSYLVANIA. The Class A Stock has a liquidation value of $16 per share. Collect from the United States District Court, Southern District of New York, New York City. See Fidelity-Phila. Trust Co., Phila., Pa., for payments on C/D for Class A stock.

CUBA EASTERN RAILROAD. Unstamped bonds of this company have a decree value. The funds were on deposit with

U. S. District Court, N. Y. C. (cont.)
the United States District Court for the Southern District of New York, but the funds were turned over to the United States Treasury in 1918. These funds may be recovered by making proper application to the Court.

CUBAN DOMINICAN SUGAR CO. Succeeded by Cuban Dominican Sugar Corp. The First 7½% Bonds due 1944 have a decree value of $79.32 per $1,000 bond with May 1, 1931 and subsequent coupons. Collect on unstamped bonds from the Clerk of the United States District Court, Southern District of New York.

HUDSON VALLEY PORTLAND CEMENT CORPORATION. The First Mortgage 8% Bonds with coupon No. 4 attached, have a decree value of $179.64 per $1,000 unstamped bond, payable at the United States District Court for the Southern District of New York, New York City.

IMPROVED PROPERTY HOLDING COMPANY. The First Mortgage 6% Bonds dated June 1, 1906, and due June 1, 1918, with June 1, 1912 and subsequent coupons attached, have a decree value of $118.80 per $1,000 unstamped bond, payable at the United States District Court, for the Southern District of New York, New York City.

INTERBOROUGH REALTY CO. We received the following letter dated Apr. 11, 1934, from the United States District Court, Southern District of New York, New York City, signed by Charles Weiser, Clerk. "In reply to your letter of Apr. 4th, with reference to the Interborough Co., you are advised that the amount of unclaimed dividends in said cause which remained on deposit in the registry of this Court for a period in excess of five years was deposited in the U. S. Treasury on Mar. 29, 1923. The total of these unclaimed dividends amounted to $352.39. Your client will need this information if he wishes to file a claim with the U. S. Treasurer for the amount to which he may be entitled. The funds are available only to those whose claims were allowed." We received the following letter from Charles Weiser, Clerk of the United States District Court, Southern District of New York, U. S. Court House, Foley Square, New York City, dated Dec. 15, 1938: Bankruptcy No. 18380. "Reference is made to your letter of Dec. 13, 1938. The records of the above entitled proceeding show that the claim of one Henry Diffene, Wallingford, Conn., who appears to have been the owner of Bond No. 230, was allowed in the amount of $501.25. A first and final dividend of $21.55 was declared and paid to said claimant. The dividend declared was at the rate of 4.31%. The amount of $352.06 paid over to the U. S. Treasury represented outstanding, uncollected, dividend checks, and amounts due to creditors who could not be located. The name of the owner of Bond No. 230 does not appear on the list of unpaid dividends." Although the bond does not appear to be stamped it would seem that the distributive share had been paid.

PACIFIC RAILROAD (OF MISSOURI). The following notation is stamped on stock dated 1875: "Paid on the within shares the sum of Six 3845/10000 Dollars per share, under and in pursuance of the decree of the United States Circuit Court for the Southern District of New York, entered on the 11th day of June, 1886, in a certain suit wherein the Pacific Railroad (of Missouri) was complainant and Robert L. Cutting, Jr., et al., were defendants. The funds are now probably held by the United States Treasury, and may be recovered by making proper application to the court.

ULSTER & DELAWARE RAILROAD COMPANY. First Consolidated Mortgage Bonds. See report under Central Hanover Bank & Trust Co., N. Y. C.

U. S. MEX OIL CORPORATION. The 5-Year 8% Coll. Trust Gold Notes with June 1, 1922 and subsequent coupons attached, received $45.60 per $1,000 bond, and $37.86 on each coupon due Dec. 1, 1922, payable at the United States District Court, for the Southern District of New York, New York City.

United States District Court, Norfolk, Va.
Our records indicate the following:

NATIONAL WATER SUPPLY COMPANY. See under Irving Trust Company, N. Y. C.

SEABOARD COTTON COMPRESS CO. The United States District Court at Norfolk, Va., holds $175.15 that is payable on certain coupons that have not been presented for collection.

SEABOARD OIL COMPANY. The National Bank of Commerce, Norfolk, Va., informed us on Dec. 26, 1924, that upon inquiry learned that the company was in the hands of Receivers in the United States Court. They were in touch with one of the Receivers who informed them that owing to so many claims it was impossible to give a value for the stock at that time. The Receiver further stated that if the claims were paid the stock would be worth about 5c per share about that time. The 7% Notes should have good value.

United States District Court, Omaha, Neb.
Reported in Dec., 1941, that they hold unclaimed funds for the following:

ST. JOSEPH & GRAND ISLAND RAILROAD COMPANY. Replying to your recent request for verification of your report in re St. Joseph & Grand Island Railroad Co., this is to advise that a check of the records of the Circuit Court of the United States for the District of Nebraska, now a part of the records of the District Court of the United States for the District of Nebraska, reveals the case of the Central Trust Company of New York versus The St. Joseph & Grand Island Railroad Company, et al., Docket "R", No. 35, being an action to foreclose mortgage and for appointment of receivers. In the report of one Edward Simonton, Special Master, filed March 15, 1897, reference is made to 283 outstanding bonds at $421.53668 each, and that the fund to pay the distribution and dividend on said outstanding bonds and coupons is on deposit in the First National Bank of St. Paul, Minn., to the credit of the court.

We have been unable to reconcile your reference to an amount of $21.12 also paid by the receiver on each bond from funds realized on unmortgaged estates. Furthermore, the record also shows that funds on hand to pay the distribution and dividends on said bonds have long since

U. S. District Court, Omaha (cont.) been deposited to the credit of the Treasurer of the United States, pursuant to the provisions of Section 852, Title 28, United States Code (Revised Statutes of the United States, Section 996, as amended March 3, 1911). Our records also indicate that the receiver paid $21.12 on each $1,000 bond from funds realized on unmortgaged estates. The First National Bank of St. Paul may know about this. All unclaimed funds may be recovered by making proper claim to the court.

United States District Court, Philadelphia, Pa.

HALE & KILBORN CORPORATION. The Fidelity-Philadelphia Trust Company of Philadelphia, Pa., holds unclaimed funds as the result of the sale of mortgaged assets and property, for the First Mortgage 20-Year 6% S. F. Gold Bonds due June 1, 1930, at the rate of $.8092 for each coupon due June 1, 1930. The unstamped bonds should be presented to the United States District Court for the Eastern District of Pennsylvania, Philadelphia, Pa., for a payment of $26.6661 per $1,000 bond.

United States District Court, Pittsburgh, Pa. Our records indicate the following:

WABASH, PITTSBURGH TERMINAL RAILWAY CO. The United States District Court, Pittsburgh, Pa., made a payment of $8.04 on each $1,000 unstamped First Mortgage 4% Bond due June 1, 1954, with June 1, 1905, and subsequent coupons attached.

United States District Court, St. Louis, Mo. Holds unclaimed funds for the following (Confirmed Feb. 2, 1943):

CAPE GIRARDEAU BRIDGE COMPANY. First Mortgage Sinking Fund 7% Gold Bonds dated Jan. 1, 1927, due Jan. 1, 1947. These bonds have a decree value of $850 per thousand. Balance to be distributed, $4,675. These funds may be recovered by making proper application to Clerk, U. S. District Court at St. Louis, Mo., and presenting bonds and coupons.

INDEPENDENT BREWING COMPANY. Bonds secured by General Mortgage; distributing 14.583% of the prior amount of the bonds and interest coupons attached, maturing June 2, 1924 and each six months thereafter, to and including June 2, 1930; amount to be distributed $588.75. These funds may be recovered by making proper application to Clerk, U. S. District Court at St. Louis, Mo., and presenting bonds and coupons.

ST. JOHN'S LEVEE DISTRICT OF MISSOURI, A CORP. Bond outstanding No. 891 dated Dec. 1, 1915; decree value $132.55; coupon for Bond No. 2153, value $3.47. Amount to be distributed $136.02. These funds may be recovered by making proper application to Clerk, U. S. District Court at St. Louis, Mo., and presenting bonds and coupons.

United States District Court, San Francisco, Cal. Reported the following to us on Dec. 30, 1941:

WESTERN PACIFIC RAILWAY COMPANY. Referring to your recent request for information regarding the amount paid to bondholders in the receivership case of Equitable Trust Co. vs. Western Pacific Railway Co., No. 169 Eq.: The holders of $1,000 bonds were entitled to $352.89 together with a certain amount of interest. The holders of $100 bonds were entitled to $35.28 together with a certain amount of interest. There is still an amount on deposit in the Registry of this Court to be paid on five of the $1,000 bonds at $432.12, and on three of the $100 bonds at $43.20. There is also on deposit a certain sum to be paid on account of interest to holders of bonds who received the principal sum on their bonds, but not the interest. All of these moneys are to be paid only on presenting the bonds to this office to be stamped on their face showing the payment. See Chase National Bank, New York City, for an additional payment of $393 per $1,000 bond.

United States District Court, Scranton, Pa. Reported the following to us on Dec. 22, 1941:

PITTSBURGH, BINGHAMTON & EASTON RAILROAD COMPANY. In Re: Knickerbocker Trust Co. vs. Pittsburgh, Binghamton and Easton Railroad Co., No. 97, in Equity. Replying to your request, please be advised that on March 25, 1923, $2,230.60, less 1% Clerk's commission, was paid into the Treasury of the United States out of the Registry of this Court, and that this fund is available for redeeming $1,000 bonds of said Railroad Company at the rate of $9.75.

United States District Court, Terre Haute, Ind. Our records indicate the following:

CINCINNATI & TERRE HAUTE R. R. On Dec. 23, 1876, it was reported that bondholders were requested to present their bonds to the U. S. Circuit Court, Terre Haute, Ind., for the pro rata share of proceeds realized from the sale of the company's property.

United States District Court, Topeka, Kan. Reported as follows in Dec., 1941.

KANSAS CITY, MEXICO & ORIENT RY. The First Mortgage 4% Bonds due 1951 have a decree value of $130.50 per $1,000 bond, payable at the United States District Court, Topeka, Kan. There were not sufficient funds to pay these bonds in full leaving no equity for the 6% Bonds due 1916 and capital stock, which are without value. There are funds for payment as above indicated.

KANSAS CITY, OUTER BELT & ELECTRIC RAILROAD COMPANY. The United States District Court, Topeka, Kan., informed us as follows on April 27, 1942: The special master in the case of United States Mortgage Trust Company vs. Kansas City, Outer Belt & Electric Railroad Company, No. 1269, made a deposit in this court March 10, 1923, in the sum of $5,680 for payment on certain bonds of the defendant company. Pursuant to 28 U.S.C.A., Section 852, the money remaining on deposit in this case on June 27, 1929, was paid to the United States Treasurer. Our records indicate that $71 was paid on each $1,000 bond. The funds may be obtained by making proper application to the court.

KANSAS PACIFIC RAILROAD COMPANY. Certain bonds of this company have a decree value of $142.62 per $1,000 bond. The Interest Certificates Series A and AA received $5.89. The court of foreclosure was the United States Circuit Court, Topeka, Kan. Fund is on deposit with Clerk of the United States

District Court for the District of Kansas. Ray N. McCue is Trustee. Also see Union Pacific R. R.

United States District Court, Trenton, N. J. Confirmed the following on Dec. 31, 1941:

ATLANTIC COAST ELECTRIC RY. CO. Funds for First Mortgage Bonds were at one time on deposit with the United States District Court, Trenton, N. J. The court paid the funds into the Treasury of the United States on July 18, 1917. In order to collect on the unstamped bonds, it is necessary to file a petition with the above court, accompanied by a Court Order. If your petition is accepted, the order will be signed and returned to you. The next step is to forward the Petition, Order, and bonds, together with an application for the funds over your signature, to the Treasury Department at Washington, D. C. If your application is accepted the Court of Claims will issue a check for the pro rata amount due on your bonds.

NATIONAL OIL COMPANY (N. J.). The First Lien 7% Bonds dated Nov. 1, 1929, have a decree value of $5.34578 per $1,000 bond. Payments at one time were made by the New York Trust Co., New York City. The remaining balance of funds for the above distribution were deposited with the District Court of the U. S., District of New Jersey, Trenton, N. J. On 7/18/17 the funds were paid to the Treasurer of the United States.

UNITED STATES SHIPBUILDING CO. First Mortgage Bonds with July 1, 1903, and subsequent coupons attached less $3.91 for each missing coupon, received $167.23 per $1,000 bond at the United States District Court, Trenton, N. J., by order of April 22, 1907. On 7/18/17 the funds were paid to the Treasurer of the United States.

United States District Court, Wichita, Kan. Our records indicate the following:

KANSAS MIDLAND RAILROAD COMPANY. The First Mortgage Bonds should have been presented to Jay F. Sherman, Special Master, at Wichita, Kan., for the amount payable thereon out of the proceeds of the foreclosure sale. These funds are probably held by the United States District Court at Wichita.

United States District Court, Wilmington, Del. Our records indicate the following:

NATIONAL PROPERTIES CO. We believe that the unclaimed funds due on unstamped Coll. Trust 4-6% Bonds due 1946, amounting to $36 per $1,000 bond, are held by the United States District Court, Wilmington, Del.

UNITED STATES SHIPBUILDING CO. The First Mortgage Bonds with July 1, 1903, and subsequent coupons attached, received $53.35 per $1,000 bond at the United States District Court, Wilmington, Del.

United States Express Company, Box 206, Madison Square Station, New York City. Mr. D. A. Smith, President. Mr. Smith informed us on Jan. 19, 1942, that from 1914 up to and including 1929 there was paid to stockholders of record at the time that payments were made, a total of $91.25 in liquidating dividends per share. Nothing has been paid since that time and the prospects at present are that nothing further will be paid.

U. S. Financial Holding Corporation (formerly U. S. Shares Financial Corp.). Mr. Ralph E. Still or Stell, Room 1000, 49 Wall St., New York, N. Y., informed us on Aug. 31, 1942, that this corporation was dissolved in 1936 and its entire assets have been distributed to its shareholders of record.

United States Flour Milling Co. See Manufacturers Trust Co., New York City.

United States Guardian Corporation. See Chancery Court, Wilmington, Del.

United States Hammered Piston Ring Company. Inc. New Jersey and lost its charter in 1933. Company reinstated on Aug. 29, 1933, and is located at 744 Broad St., Newark, N. J.

U. S. Shares Financial Corp. See U. S. Shares Holding Corporation.

United States Light & Heat Corp. Incorporated under the laws of the State of New York and merged with the Automotive Battery Corp., to form the U. S. L. Battery Corp., in April, 1927. The preferred shares were exchanged share for share. The U. S. L. Battery Corp. merged with the Electric Auto-Lite Co., in May, 1928. Holders of preferred stock received a certain amount of preferred stock in the Electric Auto-Lite Co.

U. S. Mexico Oil Corporation. The 5-Year 8% Coll. Trust Gold Notes with June 1, 1922 and subsequent coupons attached, received $45.60 per $1,000 bond, and $37.86 on each coupon due Dec. 1, 1922, payable at the United States District Court, for the Southern District of New York, N. Y. C.

United States Mining & Milling Corporation. Incorporated in Colorado on March 13, 1941 as a consolidation of U. S. Molybdenum Corporation and Colorado Silver Mines, Inc., care of C. W. Savery, Box 5008, Terminal Station, Denver, Colo.

U. S. Molybdenum Corporation (Colorado). See United States Mining & Milling Corporation (Colorado 1941).

United States Petroleum Corp. See First National Bank, Boston, Mass.

U. S. Rayon Corp. Incorporated in Delaware. Common stock became worthless 1931. Preferred stock has small equity. Ref. Mulliken & Co., Inc., 120 Broadway, New York City.

United States Reduction & Refining Co. See United States District Court, Denver, Colo.

United States Shares Corporation. We received the following letter from the Chase National Bank, 11 Broad St., New York City, and signed by William A. Ten Eick, Jr., Asst. Cashier, and dated Nov. 26, 1937: "This is in reply to your letter of Nov. 17th, in which you inquire concerning United States Shares Corporation, with particular reference to distributive payments made by us and also request that we include other information that might be useful to you. The United States Shares Corporation Agreement and Declaration of Trust dated Jan. 10, 1928, Common Stock Shares A-1 was terminated Oct. 14, 1932. Pursuant thereto, the deposited stock was sold and the proceeds together with cash held by us as Trustee under the agreement became distributable to Certificate holders against surrender of Certificates. Under an agreement, dated May 10, 1932, between United States Shares Corporation and North & South American Corporation, 15 Exchange Pl., Jersey City, N. J., the latter assumed all rights and obligations of the former under the Agreement and Declaration of Trust, dated Jan. 10, 1928. United

States Shares Corp. (Maryland Corporation), before the vote of shareholders to dissolve in 1935, acted as distributor of a number of investment trust issues. It is understood that a liquidating dividend has been made on the common shares of the corporation itself and that liquidating payments are being made on several of the relatively long list of trust shares of various series which the company sponsored. Among the issues sponsored and the Trustees of those issues were the following: Bank Stock Trust Shares—Series C 1; United New York Bank Trust Shares—Series C 3; United Insurance Trust Shares—Series F; Bank Stock Trust Shares—Series C 2; United Fixed Shares—Series Y; of which The Continental Bank & Trust Company, New York City, is the Trustee. There was some indication that Investors Sponsors Corporation was acting as successor sponsor company of Series 'F' Certificates, although an inquiry at that office reveals that that function was never assumed. Canadian Bank Stock Trust Shares—Series D, of which the Empire Trust Company, New York City, is the Trustee. United Oil Shares—Series H, of which The Continental Bank & Trust Company, New York City, was the Trustee, later succeeded by The Equitable Trust Company of Baltimore, Md., and later succeeded by the Hudson County National Bank, Jersey City, N. J., which we understand has tendered its resignation, although a successor has not been named. Argosy Associates, Inc., 25 Broadway, New York City, was reported to be successor sponsor of Series 'H' but was not located at that address. It might be noted, for your information, that a Mr. Samuel Hershenstein, 39 Broadway, New York City, is apparently counsel for the Argosy Associates, Inc., and appears to have carried on certain negotiations in connection with the trust shares recently. United Common Trust Shares—Series A, of which the City Bank Farmers Trust Company, New York City, is the Trustee. We trust that the data given will be of some help to you and assure you of our pleasure in being of service."

See Hudson County National Bank, Jersey City, N. J.

United States Shares Corporation. Incorporated in New York. The United States Financial Holding Corporation (in liquidation), located at 15 Exchange Pl., Jersey City, N. J., informed us as follows on Dec. 22, 1937: "In reply to your letter of recent date, addressed to Satterlee and Canfield, please be advised that the United States Financial Corporation and United States Financial Holding Corporation were one and the same. The name of United States Shares Corporation, a New York corporation, was changed to United Holding Corporation. The United States Financial Holding Corporation was dissolved on Feb. 27, 1936. At that time a liquidating dividend of $1.20 per share was sent to the stockholders. On Nov. 27, 1937, a further dividend of 2c per share was paid. The United Holding Corporation was dissolved on Sept. 10, 1936. A liquidating dividend plus unpaid accrued dividends was paid on the First Preferred Stock of $147.15 per share. A payment of $2.50 per share was paid on the Second Preferred Stock in 1936 and in 1937 a further dividend of 40c per share was paid.

United States Shipbuilding Co. See Bankers Trust Co., New York City.

United States Title & Mortgage Guaranty Company. See Bankers Bond & Mortgage Guaranty Company, under Fidelity Union Trust Company, Newark, N. J.

United States Tobacco Company. See City Bank Farmers Trust Company, New York City.

United States Trust Company, 45 Wall St., New York City. Our records indicate the following (confirmed December, 1942):

BELLEVILLE & SOUTHERN ILLINOIS R. R. It was reported that the United States Trust Company of New York at one time held Illinois Central-St. Louis Division Bonds to retire securities of this company.

BINGHAMTON LIGHT, HEAT & POWER CO. First Refunding 5% Bonds, dated July 1, 1902. United States Trust Co., N.Y.C., holds funds to pay unpresented coupons.

ST. LOUIS, ALTON & TERRE HAUTE R. R. Our records indicate that the United States Trust Company of New York at one time held Illinois Central-St. Louis Division Bonds to retire securities of this company.

UNITED STATES CORDAGE COMPANY. Value of Common Stock, par $100. Incorporated under the laws of the State of New Jersey in 1893. The company encountered financial difficulties in 1899. The property was foreclosed and sold. First Mortgage bondholders only received $111.50 on each $1,000 bond, leaving no equity for stockholders. We refer you to the United States Trust Co., New York City, for further information.

WISCONSIN CENTRAL RAILROAD CO. Otherwise known as Wisconsin Central Co. Record 1899 as follows: The Old Colony Trust Company of Boston, Mass., as agent, or the United States Trust Company, New York City, purchased the following securities about the above date. We believe certain securities were assessed.

Wisconsin Central R. R. First Mtge. Bonds	$1,081.80	and Int.
Second Series Bonds	750.00	Flat
Penokee R. R. First 5% Bonds	Par	
Wisconsin Central Co., Imp., 5% Bonds	800.00	and Int.
Central Car Co., stock	97.78	and Int.
Chicago Wisconsin & Minnesota R. R. First 6's	1,100.00	and Int.
Income 5's	925.00	and Int.
Imp. 8% Notes	Par	and Int.
Preferred stock	78.00	
Common stock	18.00	
Milwaukee & Lake Winnebago R. R. First Mtge.	1,100.00	and Int.
Manitowoc Division 6's	1,100.00	and Int.
" Scrip	Par	and Int.
" Terminal Mtge. Notes	Par	and Int.
Income 5's	925.00	and Int.
First Preferred stock	78.00	
Second Preferred stock	18.00	

The Receiver's Equipment Ctfs., of Nov., 1898, were paid by the United States Trust Company, New York City. We understand that the Syndicate Managers were Maitland, Coppell & Co., and Brown Bros., & Co., both of New York City.

United States Window Glass Co. See Guardian Trust Co., Cleveland, Ohio.

United States Worsted Corporation. See Old Colony Trust Company, Boston, Mass.

United Steel Co., Canton, Ohio. Acquired by the United Alloy Steel Co. for $16,000,000. Stockholders received $1,066 per share in liquidation.

United Telegram Co. We refer you to Hayden, Stone & Co., 25 Broad St., New York City, regarding the liquidating value of the stock.

United Traction & Electric Co. See Central Hanover Bank & Trust Co., New York City.

United Traction Extension Street Railway Co. See Union Banking & Trust Company, Du Bois, Pa.

United Verde Copper Co. (Del.). Absorbed by Phelps Dodge Corp.

United Verde Extension Mining Co. (Del.). First liquidating dividend $2 per share, paid in 1937.

United Water Company. See Provident Trust Company, Philadelphia, Pa.

United Wireless Telegraph Company. See Supreme Judicial Court of Maine, Portland, Me.

Unity Safe Deposit Company. Incorporated in Illinois on Sept. 24, 1910, and changed its name to American Trust & Safe Deposit Company on March 4, 1921.

Universal Aviation Corporation. See Commercial National Bank & Trust Co., New York City.

Universal Chain Theatres Corp. Liquidating dividends paid:

$1.46	per share on 8% Cum.Pfd.Stock	12/20/36
2.50	" " " " " " " "	1/ 6/36
2.50	" " " " " " " "	5/15/35
2.50	" " " " " " " "	5/14/34
7.50	" " " " " " " "	1/15/35

Universal Liquidating Co., Baltimore, Md. In 1939 liquidating dividends totaled $140 per share.

Universal Mortgage Co., Asheville, N. C. See Union Trust Co., Baltimore, Md.

Upper Euclid Co. See Guardian Trust Co., Cleveland, Ohio.

Upper New York City Water Co. See Manufacturers Trust Co., N. Y. C.

Utah Lead & Copper Company. See State Street Trust Company, Boston, Mass.

Utah Southern R. R. Extension Bonds. The above bonds received $499.08 per $1,000 unstamped bond, at the Guaranty Trust Company, New York City. All funds have been paid out.

Utica, Clinton & Binghamton Railroad Company. On Aug. 30, 1939, the Delaware & Hudson Company commenced foreclosure proceedings against the Utica, Clinton & Binghamton properties as guarantor of the company's $800,000 bonds, which the Delaware & Hudson assumed.

Utilities Power & Light Co. On Jan. 6, 1940, it was reported that on Jan. 2, 1940, the plan of reorganization was confirmed by the Federal Court at Chicago. The assets were transferred to Ogden Corporation.

Utilities Public Service Co. See Huntington National Bank, Columbus, Ohio.

Utilities Service Co. See Guaranty Trust Company, New York City.

V

Vacuum Oil Company. See City Bank Farmers Trust Company, New York City.

Valier-Montana Land & Water Co. See Guaranty Trust Company, N. Y. C.

Valparaiso & Northern Railway. See United States District Court, Indianapolis, Ind.

Van Camp Packing Company. See Indiana Trust Co., Indianapolis, Ind.

Vandalia Coal Co. See Union Trust Co., Pittsburgh, Pa.

Vanderbilt Newspapers, Inc. Incorporated in Florida, and lost its charter in 1936. Mr. Cornelius Vanderbilt, Jr., located at Riverside Hotel, Reno, Nev., informed us as follows on Sept. 23rd, 1940: "The company concerning which you write went out of existence in 1928 or 1927. A receiver was appointed but he was killed in an automobile accident some five or six years ago. The attorney for the receivership was John G. Mott, whose offices are in the Citizens Trust and Savings Bank Bldg., Los Angeles, Cal. I am sure he would be able to give you all of the information you desire and if your client holds an original guarantee from me, he is entitled to share in the trust fund which I established for such purpose at that time."

Vanderveer Crossings. See Title Guarantee & Trust Co., 176 Broadway, New York City.

Van, John, Co. See Guardian Trust Co., Cleveland, Ohio.

Veeko Process Co. See National City Bank, N. Y. C.

Venora Oil & Development Co. (Del.). The $10 par stock has a liquidating value of $2.00 per share. Present unstamped stock to H. N. Whitney & Sons, 49 Wall St., New York City, for collection. Confirmed 1/15/42.

Vermont Building. See American Security & Trust Co., Washington, D. C.

Vermont Central Railroad Co. We received the following letter from the First National Bank of Boston, Boston, Mass., dated Oct. 8, 1937. ". . . from information in the files of American Trust Co., which came to us as that bank's successor it appears that the holders of First Mortgage Bonds of Vermont Central Railroad Co., were given 20% of the par value thereof in Preferred stock of Consolidated Railroad Company of Vermont and that the holders of Second Mortgage Bonds were given 10% of the par value thereof in the same stock under a Plan of Reorganization which took place in 1883. So far as we can determine from the records, this settlement was made only to those holders of Vermont Central Railroad Co. bonds who deposited their bonds at that time. It is not possible to determine whether there was a foreclosure dividend, and it appears that the only method of determining would be to search the records in the Chancery Court in Vermont. It is the impression, however, of former officers of the American Trust Co. that there is no foreclosure dividend for the reason that the receivership expenses over a period of many years had dissipated practically the entire value of the security. The American Trust Co. was not the Trustee for these bonds." We received the following letter from the Rutland County Clerk's Office, Rutland, Vt., signed by Mr. G. N. Harman, and dated Oct. 21st, 1937: "On Sept. 8, 1868, a decree of the Court of Chancery for the County of Rutland was recorded, in which decree disposition of certain bonds of 'The Rutland & Washington Railroad Co. & al.' are involved. It is a long decree and refers to certain 'lost bonds'. I do not know whether or not this is the matter about which you inquire, but can find nothing else that has to do with the disposition of any bonds. As I understand it, the Vermont Central Railroad was either forerunner or successor of the Rutland & Washington Railroad Co. Perhaps, if I knew to whom this unclaimed bond was issued, I might be able to determine whether or not it was one of the 'lost bonds' indicated in the decree. The final successors and present operator of this railroad is the Rutland Railroad Co., of which the general offices thereof, are located here at the City of Rutland. It might be well to communicate with Edwin W. Lawrence of this city, its general counsel."

Vernon, Greensburg & Rushville R. R. Co. See New York Central System.

Vernon, William J. See Trenton Trust Company, Trenton, N. J.

Versailles Apartments (St. Louis). The American Trust & Safe Deposit Co. of Chicago, Ill., made a payment of $15.50 on each $100 First Mortgage 6½% Bond due 1937. The above bank is in the hands of Frank M. McKey, Receiver. Unclaimed funds are now held by Metropolitan Trust Co., 11 So. LaSalle St., Chicago, Ill.

Vertientes-Camaguey Sugar Company. See Wilmington Trust Co., Wilmington, Del.

Vertientes Sugar Co. See The National City Bank of New York, N. Y. C.

Vica Co. Common stock has a liquidating value of $8.00 per share.

Victoria Copper Mining Company (Mich.). See First National Bank of Boston, Boston, Mass.

Victory Sparkler & Specialty Co. The Century Trust Co. of Baltimore, Md., made a payment of $136 on each $1,000 First Mortgage 6½% Bond due 1937. The above bank merged with the Baltimore Trust Company. The latter bank is in the process of liquidation under jurisdiction of Circuit Court No. 2, Baltimore, Md.

Viking Pump Co. (Iowa). $1,225,000 was available for distribution to stockholders.

Village Investing Co., Inc. Succeeded by Lawrence Investing Co. The preferred stock was called at $110 per share. The Bronxville Trust Co., Bronxville, N. Y., acts as paying agent. At last accounts the common stock was receiving $1.60 per share in annual dividends and was worth about $50 per share. The successor company is located at 4 Valley Rd., Bronxville, N. Y.

Vineland Light & Power Company (N. J.). Leased plant to Vineland Gas Company in 1908. The latter company merged in 1910 with the New Jersey Gas Company, which went into receivership in 1920. The property of the latter company was purchased at receivers sale by the New Jersey Gas Corporation, which was merged with the Peoples Gas Company of Glassboro, N. J. The plant of the Vineland Light & Power Company was only leased by these other companies and therefore still belongs to the company. Any outstanding bonds of the company are probably worth par.

Virginia, Commonwealth of. The following securities have not been presented for collection: Old & Unfunded Debt of the Commonwealth of Virginia dated prior to July 1, 1891. Commonwealth of Virginia 3% Bonds dated July 1, 1882 and payable July 1, 1932. Commonwealth of Virginia $2.00-$3.00 Bonds dated July 1, 1891, due July 1, 1991 which were called for payment on Jan. 1, 1937. These are direct obligations of the Commonwealth of Virginia and were subject to funding and payment at the office of the Treasurer of Virginia, Richmond, Va. Virginia Deferred (West Virginia) Certificates dated July 1, 1871, and subsequent. These certificates were exchangeable through the office of the Treasurer of the State of Virginia, Richmond, Va., with the State of West Virginia for cash in accordance with a decree of the Circuit Court of the City of Richmond, dated July, 1920, not at par. The Virginia Deferred (West Virginia) Certificates should have been presented for exchange prior to Jan. 1, 1939.

VIRGINIA, COMMONWEALTH OF. Value of Bond No. 2236 for $100 issued 7/1/1871. This bond is fundable at 68.25% of its face value into a Virginia Century Fractional Cft. The coupons attached thereto are valueless except those due in July, 1889, and July, 1890, and Jan. and July, 1891, five coupons of $3.00 each. These coupons are fundable at 75% of their face value. The funding value of the bond and coupons together aggregate $79.90. The fractional certificates may be sold at 70% of their face value or $55.93. The law requires that a commission of 3½% be paid for the funding on the new issue. The new issue being $79.90 would make this funding fee $2.70 (1934).

VIRGINIA, COMMONWEALTH OF. Value of Virginia Deferred (W. Virginia) Certificate. Certificate No. 703 for $333.33 is worth at this time $254.16. Certificate No. 728 for $300 is worth $225.06 (1934).

VIRGINIA, COMMONWEALTH OF. Value of 6 Deferred Cfts. According to the figures we received, each certificate has a value of $2.07, or a total of $12.44 for the six certificates (1934).

VIRGINIA, COMMONWEALTH OF. Deferred (W. Va.) Cft. No. 2478 for $50, dated July 1, 1871, in the name of Thomas W. Ackley. This certificate is convertible into a W. Virginia Fractional Cft. at 91.11% of its face value, $45.55. On this item the court allows a commission of 1% for making the exchange, 46c and 60c for forwarding certificate in W. Virginia for exchange (1934).

Vitamins Incorporated. Incorporated in Delaware on July 20, 1929, and is no longer in existence, having filed consent of dissolution on July 7, 1937. President, Frederick Osborn, 123 E. 73rd St., New York City; Treasurer, William H. Frame, Jr., c/o Schieffelin & Co., 16 Cooper Sq., New York City. Mr. Frame informed us on Oct. 24, 1940, that when the company was liquidated a dividend of about 10% was paid to the preferred stockholders. The par value of the preferred stock is $100. The company also has a claim against the government, and if successful will realize an amount that will only pay the preferred stockholders a few cents more per share. In view of the fact that there are no assets available for the common stockholders, we submit the shares as worthless. Any further dividend that may be paid to the preferred stockholders as a result of the government claim, the payments will be made by Mr. William H. Frame, Jr.

Vitebsker Credit Assn., Inc. Incorporated New York in 1923 and was dissolved on Dec. 28, 1930. The attorneys for the company were Strasbourger & Schallek. Mr. Abraham Kantor's office, located at 67 W. 44th St., New York City, informed us that a receiver was appointed for the company and that a distribution was made to the stockholders (1936).

Vulcan Detinning Company. See City Bank Farmers Trust Company, New York City.

W

Wabash, Pittsburgh Terminal Railway Co. See
Bankers Trust Co., N. Y. C.
Central Hanover Bank & Trust Co., N. Y. C.
Chase National Bank, N. Y. C.

Wabash R. R. See Chase National Bank, N. Y. C.

Wachovia Bank & Trust Company, Winston-Salem, N. C. Informed us in Dec., 1941, that they hold unclaimed funds for the following issue.

REALTY BOND COMPANY. First Mortgage 6% Bonds dated Mar. 1, 1926. The property securing the above bond issue was sold at public auction under authority of the Court and the funds placed in our hands as Trustees to pay the bondholders pro rata. As yet all of the bonds have not been presented. Unstamped bonds should be presented for collection.

Wade Chateau Co. See Guardian Trust Co., Cleveland, Ohio.

Walker Vehicle Co. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Wall Chemicals, Ltd., of Canada. See Liquid Carbonic Corp.

Walnut Twelfth Realty Co. See Guardian Trust Co., Cleveland, Ohio.

Warner Quinlan Co. See Commercial National Bank & Trust Co., New York City.

Warwick Iron & Steel Co. See Land Title Bank & Trust Co., Phila., Pa.

Washington, Alexandria & Mt. Vernon Ry. See Real Estate Trust Co., Phila., Pa.

Washington, Baltimore & Annapolis Electric R. R. See Cleveland Trust Co., Cleveland, Ohio.

Washington Casualty Insurance Co., Newark, N. J. See New Jersey, State of, Commissioner of Banking & Insurance, Trenton, N. J.

Washington Company. See Union Trust Company, Indianapolis, Ind.

Washington, Idaho Water, Light & Power Co. See Chase National Bank, N. Y. C.

Washington Square National Bank of New York, New York. The Treasury Department, Comptroller of The Currency, Washington, D. C., informed us as follows on August 29, 1941:

"Receipt is acknowledged of your letter of August 26th, stating that one of your clients holds some stock of the Washington Square National Bank of New York, New York, and you ask to be advised as to the present status of this bank and whether the stock has any value.

You are advised that on June 17, 1930, the Washington Square National Bank of New York, New York, changed its title to the Washington National Bank of New York, New York. On March 29, 1932, this bank went into voluntary liquidation, and subsequently on June 10, 1932, the bank was declared insolvent and placed in the hands of a receiver. On July 26, 1932, an assessment of 20% or $100,000 was levied against the shareholders of this bank payable on or before September 2, 1932. A final report was submitted to this office by Mr. Edwin V. Hellawell, Receiver, and the receivership was closed on May 13, 1938, after the payment of dividends to creditors aggregating 100% and interest.

The shareholders decided to continue the receivership for their benefit rather than elect a shareholders' agent. The receiver subsequently made a partial refund to shareholders on account of the assessment paid by them.

If you will advise as to the name and address of your client, an examination will be made of the records of the receivership of the bank in question and you will be advised whether there is any refund due such party."

Washington & Suburban Companies. On Sept. 30, it was reported that a partial liquidating dividend of $22.50 per share would be paid on the Preferred Shares of Beneficial Interest.

Watervliet Turnpike Railroad Co. See Boston Safe Deposit & Trust Co., Boston, Mass.

Watkins Consolidated Gas & Electric Co. The First 5% Bonds due 1931 received a payment of $54.70 per $1,000 bond in 1905.

Watkins, J. B., Land & Mortgage Company. See City Bank Farmers Trust Company, New York City.

Wauregan-Quinnebaug Mills, Inc. See Rhode Island Hospital Trust Co., Providence, R. I.

Wayland Manor, Inc. See Industrial Trust Company, Providence, R. I.

Wayland Oil & Gas Co. (Delaware). Acquired by Union Oil Co. of Delaware. Dividends in liquidation were paid as follows: $5.20 per share, Nov., 1920; $0.12 per share; $0.19 per share, final. Mr. Alfred Dryer and J. F. Caulfield were Trustees. The stock should have been surrendered for the final dividend at Room 1707, 67 Wall St., New York City, in 1922. Union Oil Co. of Delaware was acquired by Shell-Union Oil Corporation. They may know where outstanding stock should be presented.

Wayne Coal Company. Rose & Eichenauer, attorneys, located at Oliver Bldg., Pittsburgh, Pa., informed us as follows regarding the value of the 6% Bonds: "All bonds and attached coupons should be forwarded to Walter A. Jones, Special Master, Benedun-Trees Bldg., Pittsburgh, Pa., for the following payments:

Upon each $1,000 bond	$39.89
Coupon No. 16 due 3/1/1925	1.23
Coupon No. 17, due 9/1/1925	1.20

Coupons that are presented for payment without the bond will not be honored. The funds are now held by Walter A. Jones, Special Master.

Waypoyset Manufacturing Company. Providence, R. I., Nov. 29, 1937. The Receiver petitioned to dissolve the corporation and distribute a second dividend of 25%.

Weisbaum Bros.-Browder Co. Name changed to Beau Brummel in Oct. 1939.

Weiser Valley Land & Water Co. See Adams County, Council, Idaho, County Treasurer.

Wellington Arms Bldg. Corp. Property sold on July 9, 1936, for $500,000. Decree value 23% on each $1,000 bond.

Wells Corporation. See Franklin County Trust Company, Greenfield, Mass.

Wells Fargo Bank & Union Trust Company, Market at Montgomery St., San Francisco, Calif. Informed us on Feb. 9, 1943, that they hold unclaimed funds for unstamped bonds of the following companies:

ALAMEDA FARMS CO., San Francisco, Cal. Plan of May, 1934; each $1,000 bond received a $1,000 second mortgage bond and 50 shares of stock of the Sutter Buttes Land Co. Exchange handled by

Wells Fargo Bank & Union Trust Co. (cont.) the Wells Fargo Bank & Union Trust Company, San Francisco, Cal.

THE GLENN COUNTY COLD STORAGE AND CREAMERY COMPANY. First Mtge. 6's, due Aug. 1, 1920. Funds available for one payment at rate of $27.23 per $100 Bond. Source of funds: foreclosure.

MADISON REALTY COMPANY. Prior Lien 6's, due Aug. 1, 1936. Funds available for one payment at $31.11 per $1000 Bond. Source of funds: principal assets.

OAKLAND TRACTION COMPANY. General Consolidated Mortgage 5's due Jan. 18, 1935. Funds available for one payment at rate of $376.15 per $1000 bond. Source of funds: Foreclosure.

~~SAN~~ FRANCISCO-OAKLAND & SAN JOSE CONSOLIDATED RAILWAY General Consolidated Mortgage 5's, due May 19, 1938. Funds available for one payment at rate of $376.15 per $1000 par value. Source of funds: Foreclosure.

UNION TRACTION COMPANY, Santa Cruz, Calif. First Mortgage 5's due Feb. 1, 1935. Funds available for one payment at rate of $43.50 per $1000 par value. Source of funds: Foreclosure.

UNITED RAILROAD OF SAN FRANCISCO. The 4% Bonds of 1927, have a decree value of $296.502 per $1,000 bond. Collect on unstamped bonds from the Wells Fargo Bank & Union Trust Co., San Francisco, Cal.

Wells Fargo & Co. (Conn. 1867). Controlled by American Express Company, 65 Broadway, New York City.

Wellsboro & Lawrenceville Railroad Company. See New York Central System.

Wellston Apts. (New York). Property sold in 1933. First 6% Bonds, due 1927-36 represented by Certificates of Deposit received $505.22 per $1,000 certificate.

Welsbach Incandescent Gas Light Company, Ltd. Stock has a liquidating value of 14c per share.

Wenden Copper Mining Company.

Liquidating Dividend

WENDEN COPPER MINING—Stockholders at a meeting held on January 23 approved the dissolution of the company. Upon surrender of certificates to the office of the president of the company, 606 Title & Trust Building, Phoenix, Ariz., holders will receive 1 share of Nellie Meda Gold Mines for each 10 shares of Wenden Copper Mining stock held.

West Boylston Mfg. Co. of Ala. See First National Bank, Montgomery, Ala.

West Branch Bank & Trust Company, Williamsport, Pa. Our records indicate the following:

PITTSBURGH, WESTMORELAND & SOMERSET R. R. The First Mortgage 5% unstamped bonds due 1935 have a decree value of $25.19½ per $1,000 bond. Present bonds for collection at the West Branch Bank & Trust Co., Williamsport, Pa.

West Fork Consolidated Mines, Inc. The Tax Assessor of Georgetown, Colo., informed us on Nov. 9, 1942, that the company owns 200 ft. Surface of Mint Lode Survey No. 1263 Upper Union Mining District. Assessed valuation $40. There seems to be very little, if any, value to the assets of this company.

West India Improvement Company. See Central Hanover Bank & Trust Co., N. Y. C.

West Indies Sugar Fiance Corporation. See City Bank Farmers Trust Company, New York City.

West Ontario Consolidated Mining Co. (West Virginia). Stock Certificates Nos. 40 and 41 are outstanding that have good value. Present to Clayton E. Platt, Trustee, 123 S. Broad St., Philadelphia, Pa., for collection.

West Penn Co. See Chase National Bank, New York City.

West Side Construction Company. Incorporated in New Jersey on May 9, 1892, and was dissolved by action of its stockholders on Jan. 24, 1900. Pres., R. Somers Hayes, New York City; V.-Pres., George C. Clark, New York City. This company built the Metropolitan West Side Elevated Railroad and received $5,000,000 in First Mortgage Bonds and $12,412,100 of stock of that company. Against these assets the company owed $1,500,000. The bonds were offered to the stockholders at $300 for each $1,000 bond, said $300 was to be applied to pay off the $1,500,000 debt. On Jan. 20, 1897, a Receiver was appointed for the Metropolitan West Side Elevated Railroad. The property was sold on Jan. 4, 1899, for $6,000,000. The distribution on the Metropolitan Bonds amounted to $404.19½ per bond. On Sept. 9, 1899, the company paid a dividend of $4 per share. The previous payment was $7 in Mar., 1898. A final dividend of $1.25 per share was paid in July, 1900, by the company at 32 Nassau St., New York City. Apparently all of these dividends were mailed to the stockholders of record.

West Virginia-Pittsburgh Coal Co. See National Shawmut Bank, Boston, Mass.

Westchester County Water Works Company. See City Bank Farmers Trust Company, New York City.

Western Canada Pulp & Paper Co. See Chartered Trust & Executor Co., Toronto, Ont.

Western Car Co. Incorporated in Del. Stock dated 1890. The company made the following payments in liquidation:

$3.00 per share on Nov. 28, 1892;
2.00 per share on Nov. 3, 1893;
2.00 per share on Nov. 5, 1896;
2.00 per share on Mar. 2, 1898;
3.00 per share on Oct. 6, 1899.

Western Farm Mortgage Trust Company. See Manufacturers Trust Co., N. Y. C.

Western Knitting Mills, Inc. See Continental Illinois National Bank & Trust Co., Chicago, Ill.

Western Mortgage & Guarantee Co. Company was reorganized in 1921 and holders of the Group Certificates were requested to deposit same with the Anglo California Trust Company, San Francisco, Calif., which acted as depository. The new company was known as the Western Group Securities Co. The new company went into liquidation and we understand that 29% was paid on the face value of the stock in liquidation and the company expected to pay 5% more.

Western New York & Pennsylvania Railway Co. Speyer & Co., bankers, New York City, paid $9 per share for the $50 Par Stock and $300 per $1,000 Income Bond in 1900.

Western New York Utilities Co. Succeeded by the Niagara, Lockport & Ontario Power Co. The common and preferred stock of the Western Co. was exchanged for stock of the Niagara Co.

Western North Carolina Railroad. The Treas. of the State of North Carolina informed us that Bond No. 5136 dated 4/1/69 has no value, and further stated that bonds numbered 5914 to 6253 are the only bonds that were recognized by the State of North Carolina, as the bonds not recognized were issued illegally. The Southern Railway Co. informed us that the Western North Carolina R. R. was foreclosed in 1894 and only the First Consol. Mortgage Bonds continued to be a lien upon the property.

Western Pacific Railway Company. See United States District Court, San Francisco, Calif., and the Chase National Bank, New York City.

Western States Portland Cement Co. Sold to Universal Atlas Cement Company.

Western Union Telegraph Company, 60 Hudson St., New York City. Our records indicate the following:

AERO ALARM CO. Approximately $600,000 in cash was available for distribution to the holders of the company's Coll. Trust 7% Bonds Series "A", "B", and "C", it was reported by Smith, Camp & Riley, Ltd. The properties were sold to the National District Telegraph Company, a subsidiary of the Western Union Telegraph Company.

AMERICAN RAPID TELEGRAPH CO. Bondholders received $265.55 per $100 bond in liquidation. The company's property was sold to the Western Union Telegraph Co.

AMERICAN SPEAKING TELEPHONE CO. The stock has a liquidating value of $267.54 per share. Collect from the Western Union Telegraph Company, New York City.

AMERICAN TELEGRAPH & CABLE CO. The property of the company was sold to the Western Union Telegraph Company in Mar., 1931, at which time the company was dissolved. The stockholders received a final liquidating dividend of $14.75 per share, and agreed to pay dissenting stockholders quarterly dividends of $1.25 per share up to the termination of its lease on June 1, 1932.

GOLD & STOCK TELEGRAPH CO. OF CALIFORNIA. Acquired by Western Union Telegraph Company. Assets distributed in form of special dividend of $94 per share.

RUSSIAN EXTENSION STOCK. Stock retired at amount paid thereon plus 8% interest on amounts paid prior to Sept. 16, 1866.

WESTERN UNION TELEGRAPH COMPANY. Outstanding stock as of 1928 of companies that have been acquired or are controlled by the Western Union Telegraph Co., showing par value of stock after each name. American Telegraph Co., $7,100; Atlantic & Ohio Telegraph Co., $6,350; Chicago & St. Paul Telegraph Co., $38,400; Cleveland & Cincinnati Telegraph Co., $16,750; California State Telegraph Co., $100; Delaware River Telegraph Co., $3,000; East Tennessee Telegraph Co., $5,400; Franklin Telegraph Co., $364,100; Lynchburg & Abingdon Telegraph Co., $6,700; Marine & Inland Telegraph Co., $2,175; Missouri & Western Telegraph Co., $3,900; Northern Telegraph Company of Vermont, $5,000; New York Mutual Telegraph Co., $90,700; New York State Printing Telegraph Co., $700; Ohio, Indiana & Illinois Telegraph Co., $120,150; Ohio & Mississippi Telegraph Co., $5,100; Phila. & Wilkes-Barre Telegraph Co., $800; Pacific & Atlantic Telegraph Co. of United States, $528,075; St. Louis & Missouri River Telegraph Co., $800; Vermont & Boston Telegraph Co., $6,050; Atlantic & Pacific Telegraph Co., $3,800.

Western United Corp. Liquidated on Dec. 14, 1935. For each two shares of 6½% Preferred held, received one share of Western United Gas & Electric Corp 6% Preferred Stock, plus a dividend declared on Jan. 1, 1936.

Westminster Bank, Providence, R. I. See Rhode Island Hospital Trust Co., Providence, R. I.

Wettlaufer Lorrain Silver Mines, Ltd. (Ontario). The stock of this company has a liquidating value of 20c (Canadian currency) per 100 shares. Evidence of payment was not stamped on the face of the stock. Collect from E. H. Westlake, 61 Broadway, New York City.

Weyman Bruton Company. See City Bank Farmers Trust Company, New York City.

Wheeling Dollar Savings & Trust Company, Wheeling, W. Va. Our records indicate the following:

STEUBENVILLE & WHEELING TRACTION CO. The First Mortgage 5% Bonds, due 1932, are being liquidated through receivership and should be presented for endorsement to the Wheeling Dollar Savings & Trust Company of Wheeling, W. Va.

Wheeling Steel Corporation. See City Bank Farmers Trust Company, New York City.

Wheeling Traction Company. See Cleveland Trust Co., Cleveland, Ohio.

Whippoorwill Corporation. See City Bank Farmers Trust Company, New York City.

White Oil Corporation. See Crown Central Petroleum Corporation of Maryland, and Marine Midland Trust Company, New York City.

White Star Refining Co. Changed name to Trenton Oil Co. and merged with the Vacuum Oil Co. on basis of 92½ shares of Vacuum for each 100 shares of White Star or Trenton.

Whitenight's, Inc. See City Bank Farmers Trust Company, New York City.

Whitney National Bank, New Orleans, La. Our records indicate the following:

AMERICAN CITIES COMPANY. The 5-6% Coll. Trust Gold Bonds, issue of July 1, 1911, have a liquidating value of $450.20 per $1,000 bond. Unstamped bonds should be sent to the Whitney National Bank, New Orleans, La., for collection.

FOSTER CREEK LUMBER & MFG. CO. The First 6% Bonds due 1928-29 have a decree value of 63%. Collect from the Whitney National Bank, New Orleans, La.

MIAMI-BILTMORE HOTEL & COUNTRY CLUB, INC. First Mortgage 7% Bonds, dated Oct. 15, 1929, which were deposited with the Whitney National Bank of New Orleans, La., received a cash settlement in 1936.

Wiggin Terminals, Inc. See National Shawmut Bank, Boston, Mass.

Wilco Producing Company. H. F. Wilcox Oil & Gas Company, Tulsa, Okla., informed us as follows on Sept. 4, 1942: Replying to your letter of Aug. 27, 1942, relative to your interest in the Wilco Producing Company. Please be advised that this company was liquidated by order of the stockholders on Dec. 20, 1940. At the time of liquidation, the preferred stockholders were the only class having any equity in the company. They were paid a liquidating dividend of 75c per share. Since the common stockholders had no equity, they received no liquidating dividend. For your information, I am attaching hereto, copies of letters dated Nov. 25, and Dec. 20, 1940. Information contained in these letters will, I am sure, bring you up-to-date on the matter, and if there is any further information required, please do not hesitate to write us.

Wildwood Angelesca & Holly Beach Gas Company. See Provident Trust Company, Philadelphia, Pa.

Wilkes-Barre & Eastern R. R. Co. See Commercial National Bank & Trust Co., New York City.

Wilkes Barre & Hazelton Railroad Co. See Guaranty Trust Company, New York City.

Wilkinson, Mary R. & H. L. See St. Louis Union Trust Company, St. Louis, Mo.

Wilkinson, Mary R., H. L.; Willie B.; & L. B. Shelby, Miss. See St. Louis Uinon Trust Company, St. Louis, Mo.

Willat Studios & Laboratories, Inc. See Central Hanover Bank & Trust Co., N. Y. C.

Williamsport Wire Rope Co. See Susquehanna Trust Co., Williamsport, Pa.

Williamsville Share Corporation (86/100 of Iroquois Share plus 2% on resulting full shares). See Atlas Corporation.

Wills Sainte Claire, Inc. See National Shawmut Bank, Boston, Mass.

Willys Corp. Preferred stock has a liqudating value. On Nov. 9, 1931, it was reported that Judge John P. Nields in the United States District Court, Toledo, Ohio, allowed the receivers to pay First Pfd. stockholders an additional $1.50 per share in liquidation. $2,261,000 had been disbursed to stockholders.

Willys-Overland Co. Went into receivership on Feb. 15, 1933. On Sept. 5, 1936, it was reported that the reorganization plan had been approved by the court. Judge Hahn ruled that the common and preferred stockholders in the old company are to have no rights in the new company (Willys-Overland Motors, Inc.) unless they exercise their stock subscription rights provided for in the reorganization. Such rights expired Oct. 2, 1936.

Willys-Overland Co. Under plan dated July 25, 1936, 6½% Bonds were entitled to receive 70 shares of 6% Preferred Stock ($10 par value), or, at the option (which has expired) of the holder, 210 shares of Common Stock of Willys-Overland Motors, Inc., and 22 shares of 5% Preferred Stock ($25 par value) of Willys Real Estate Realization Corporation for each $1,000 Bond. Previously, under date of Nov. 25, 1935, Empire Securities, Inc., offered to purchase the bonds at a price of $700 flat for each $1,000 bond but this offer expired. There are still a number of 6½% bonds due Sept. 1, 1933 of the Willys-Overland Co. which have not been turned in under the reorganization. These bonds may be exchanged at any time for 70 shares of 6% Preferred of Willys-Overland Motors, Inc. and have no other value. The numbers of these bonds are: M4, 643, 1267, 5361, 5856, 6652, 8240, 9321, 9322, D239, 297, 470, 556, 575, 980, 989, 1012.

Willys-Overland Company (The). See Bankers Trust Co., New York City.

Wilmington Auto Company Building. See Equitable Trust Company, Wilmington, Del.

Wilmington & Reading Railroad Co. On page 90 of the Commercial & Financial Chronicle dated Jan. 27, 1877, it states that this company was reorganized as the Wilmington & Northern Railroad. The capital stock of the new company was fixed at $1,500,000, the amount of the First Mortgage Bonds, which were exchanged on a par for par basis, according to the Circuit Court of U. S. for the Eastern District of Pennsylvania. The Wilmington and Northern was subsequently reorganized as the Philadelphia & Reading. There was no provision made for the Second Mortgage Bonds, which in our opinion are without value.

Wilmington Trust Company, Wilmington, Del. Reported to us on Dec. 15, 1942, that they hold unclaimed funds or new securities for the following securities that are outstanding:

CAMAGUEY SUGAR COMPANY. Certificates of Deposit. Exchangeable at Wilmington Trust Company for Common stock of Vertientes-Camaguey Sugar Company of Cuba.

CINCINNATI, HAMILTON & DAYTON RAILWAY COMPANY. $110.19 for the final liquidation in accordance with the Court Order for interest on principal and coupons, which represents the proceeds from the sale of equipment to be paid to the holders of Equipment Bonds Series A of Cincinnati, Hamilton & Dayton Railway Company.

DU PONT INTERNATIONAL POWDER COMPANY. The company paid a final liquidating dividend of $120 per share. The Wilmington Trust Company, Wilmington, Del., holds $25 in a coupon account as Trustee for the bondholders.

PHILADELPHIA & READING COAL & IRON CORP. The Wilmington Trust Company, Wilmington, Del., informed us on 1/8/1942 that they had on deposit a total amount of $177 to secure the redemption of Certificates of Interest of this corporation at $29.50 per share.

VERTIENTES-CAMAGUEY SUGAR COMPANY. C/D for 7% S. F. Gold Bonds dated Dec. 22, 1922, issued by Manufacturers Trust Company. Exchangeable at Wilmington Trust Company for 50 shares of Common Stock of Vertientes-Camaguey Sugar Company of Cuba.

Wilmington Water & Light Co. (Ohio). See Provident Savings Bank & Trust Co., Cincinnati, Ohio.

Wilson & Company, Inc. See
City Bank Farmers Trust Company, New York City;
Guaranty Trust Co., New York City.

Wilson Distilling Co. See Distillers Corp., Seagrams, Ltd.

Wilsonite Corporation, Allenwood, N. J. Incorporated in New Jersey and went under 77B in 1938. In the reorganization each 10 shares of old stock received one share of the new company, Wilsonite Products, Inc. Leigh Chandler & Co., Inc., brokers, 100 Broadway, New York City, informed us on Jan. 25, 1941, that the new stock is quoted $1.00 bid, $2.50 asked. The company informed us on Jan. 23, 1941, that they are manufacturing a number of items for chain stores, such as decorative bells, jardinieres and Easter baskets. They are also making a number of other products at the present time and have enough business on hand to run for 60 days, and from all indications expect to be running to full capacity for the next ten months.

Winchester Repeating Arms Co. See Chase National Bank, New York City.

Winchester Rock & Brick Co. See Old Colony Trust Company, Boston, Mass.

Winnebago County, Rockford Illinois (County Treasurer). Our records indicate the following:

ROCKFORD & INTERURBAN RAILWAY COMPANY. First Mortgage 5% Bonds due Oct. 1, 1930. Two payments have been made on the Rockford & Interurban Railway bonds, amounting to $34.20 and $34.82 per $1,000 bond. Both payments were made by Charles W. Ferguson, Master in Chancery of the Circuit Court of Winnebago Co., Rockford, Ill. On March 3, 1941, we were informed that all bonds which were filed with the Master in Chancery have been paid, as above indicated. There will be no further payments. Only those bonds which were not filed are payable by application to the County Treasurer of Winnebago Co., Rockford, Ill.

Winton Engine Co. See Hubbart Engine Co. under Continental Illinois National Bank & Trust Co., Chicago, Ill.

Wire Wheel Corporation. Merged into Kelsey-Hayes Wheel Corporation in May, 1929. Under plan effective in Jan., 1933, the assets of the latter company were transferred to Kelsey-Hayes Wheel Company.

Wisconsin Central Railroad Co. See United States Trust Co., New York City.

Wisconsin & Minnesota Division Bonds. See Chicago, Milwaukee, St. Paul & Pacific R. R.

Wiseman Mines Corporation. See Union Trust Company, Rochester, N. Y.

Witherbee Court Apartment Building. See City Bank Farmers Trust Company, New York City.

Witherbee Sherman & Company. See City Bank Farmers Trust Company, New York City.

Witt, John P., & Company, Union Commerce Bldg., Cleveland, Ohio. Informed us on Jan. 28, 1943, that they are interested in outstanding securities of the following companies. We refer you to John P. Witt & Company for further information.

CASCADE PAPER COMPANY OF WASHINGTON.
EMERALD OIL COMPANY OF DELAWARE.
HOPPER CANYON OIL COMPANY OF DELAWARE.
INTERNATIONAL TEXAS OIL COMPANY.
MILAN IMPORT AND EXPORT COMPANY.
WYOMING TEAPOT OIL COMPANY OF TACOMA, WASH.

Wolverine Petroleum Corp. Common stock has a liquidating value of $1.00 per share.

Wolverine Power Co. See Michigan Trust Company, Grand Rapids, Mich.

Woman's Hotel Co., 340 Madison Ave., New York City. We understand that the stock of this company has a liquidating value of $89 per share. Possibly $20 a share more was paid. The Treas. was W. R. Wood, 660 Madison Ave., New York City. Affairs of this company were wound up in 1930, and from memory only one share had money due.

Woodburn Oil Corporation. Paid a liquidating dividend of 3⅛c per share. The stock was not stamped and the stock certificates were not cancelled. The dividend was mailed to stockholders of record. Collect from the Simms Petroleum Company, 1 S. William St., New York City.

Woodstock Trust (Batterymarch Bldg.). See National Shawmut Bank, Boston, Mass.

Woodward Iron Company. See City Bank Farmers Trust Company, New York City.

Worcester Railroad. See Pennsylvania Railroad Company.

Worcester Traction Company. Company liquidated. The preferred stock was retired and the common stock was exchanged for stock of the Worcester Consolidated Traction Co.

Wordsworth, New York. See 60 University Place Corporation, under Irving Trust Co., New York City.

World Exchange Bank, N. Y. C. See New York State Comptroller, Albany, N. Y.

Wrought Iron Company. On Sept. 24, 1938, the corporate name of the above company was changed to Lebanon Steel & Iron Co.

Wyandot Copper Company. Mr. Frederick Hoitt, an attorney, located at 89 Broad St., Boston, Mass., informed us as follows: "The Wyandot Copper Co. was dissolved and its affairs wound up in 1927 and a final liquidating dividend of 2c per share was paid to stockholders of record in Dec., 1927. During the time the corporation was in existence, certain assessments were levied from time to time and at the date of dissolution only stock showing $13.50 per share paid in was in good standing. Stock showing less than that amount had been previously sold for non-payment of assessments under the Michigan statutes. Accordingly, if your client's stock shows $13.50 per share paid in he has probably received the final liquidating dividend of 2c per share. If his shares show less than that amount paid, they are valueless."

Wyoming Consistory No. 1. See Stock Growers National Bank, Cheyenne, Wyo.

Wyoming Copper Co. (Wyoming). The company paid 22% of the face value of the stock in liquidation. The payments were stamped on the Certificates. Mr. Walter F. Cobb, of Chicago, Ill., officer.

Wyoming Teapot Oil Company of Tacoma, Wash. See Witt, John P., & Company, Cleveland, Ohio.

Y

Yellow Cab Corporation of Minnesota. See Northwestern National Bank & Trust Co., Minneapolis, Minn.

Yolo Water & Power Co. The California Trust & Savings Bank, Sacramento, Cal., holds $35.82 for each $1,000 unstamped bond of this company. This bank is in liquidation. Liquidator, George M. Walker. We refer you to the State Banking Dept., Sacramento, Cal., for further information.

Yonah-Varah Corp. See
City Bank Farmers Trust Co., N. Y. C.
Sherman Square Apts., under Irving Trust Company, N. Y. C.

Young, J. S., Company. See City Bank Farmers Trust Company, New York City.

Youngstown & Ohio River R. R. The Union Trust Co. of Cleveland, Ohio, made payments of $8.89 and $33.472 on each $1,000 First Mortgage 5% Bond due 1935. The Union Trust Company in liquidation, informed us on March 10, 1942, that no successor Trustee was appointed. The company is defunct, and the trust has been terminated.

Yukon-Alaska Trust. Assets were transferred to the Pacific Tin Corporation, at which time a cash distribution of $2.00 per share was made. The Trustees were: William Loeb, Roger W. Straus, Charles Earl, and William E. Bennett.

Z

Zanesville & Ohio Railway Co. See Manufacturers Trust Co., New York City.

Zanesville & Ohio River Co. See Bankers Trust Co., New York City.

Zieley Process Corporation. See Chase National Bank, New York City.

Zimmerknit Co., Ltd. See Royal Trust Company, Toronto, Ont.

Zimmerman & Foshay Assets Realization Corporation. See New York Trust Co., New York City.

ADDENDA

Atlas Corporation, 1 Exchange Place, Jersey City, N. J. The following was reported to us on March 12, 1943:

1. The final liquidating dividend of 3 cents per share was declared and paid on March 2, 1943, on the shares of Securities Allied Corporation, thus making a total liquidating dividend payment of $16.55 per share.

2. The Chase National Bank of the City of New York, Corporate Agency Division, 11 Broad Street, New York City, is holding funds covering the redemption value of scrip certificates of our Corporation, which expired August 31, 1932, and the certificates should be forwarded to them for payment.

The pro rata distribution with respect to each fraction is as follows:

Scrip Certificates for
$3 Preference Stock, Series A

Each	1/3rd	of 1 share	$12.0818
"	1/5th	" 1 "	7.249
"	1/6th	" 1 "	6.0409
"	1/20th	" 1 "	1.8122
"	1/40th	" 1 "	.9061
"	1/600th	" 1 "	.060409

Scrip Certificates for
Common Stock

Each	1/4th	of 1 share	$2.4505
"	1/8th	" 1 "	1.2252
"	1/25th	" 1 "	.392
"	1/1000th	" 1 "	.009802

The above mentioned bank is also holding funds covering the redemption value of scrip certificates of our Corporation, which expired April 30, 1934.

The pro rata distribution with respect to each fraction is as follows:

Scrip Certificates for
$3 Preference Stock, Series A

Each	1/3rd	of 1 share	$14.97
"	1/5th	" 1 "	8.98
"	1/6th	" 1 "	7.48
"	1/7th	" 1 "	6.42
"	1/10th	" 1 "	4.49
"	1/60th	" 1 "	.75
"	1/100th	" 1 "	.45
"	1/300th	" 1 "	.15

Scrip Certificates for
Common Stock

Each	1/3rd	of 1 share	$3.98
"	1/8th	" 1 "	1.49
"	1/10th	" 1 "	1.19
"	1/100th	" 1 "	.12
"	1/300th	" 1 "	.04

3. We are holding funds covering the redemption value of scrip certificates of our Corporation which expired April 31, 1938, and the certificates should be forwarded to us for payment.

The pro rata distribution with respect to each fraction is as follows:

For each 1/100th of a share of 6% Pfd. Stock $.44435.

For each 1/100th of a share of Common Stock $.08343.

Goldman Sachs Trading Corporation. The following information was reported to us on March 12, 1943:

The Guaranty Trust Company at 140 Broadway, New York City, is holding funds covering scrip certificates of Goldman Sachs Trading Corporation which expired on December 2, 1929, and the scrip certificates should be forwarded to them for payment.

The pro rata distribution with respect to each fraction is as follows:

For each 1/34th of a share	$1.3743
For each 1/200th of a share	.21405
For each 1/400th of a share	.1151

The information contained herein has been obtained from official sources believed to be reliable; while not guaranteed, it is accepted by us as accurate.

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